



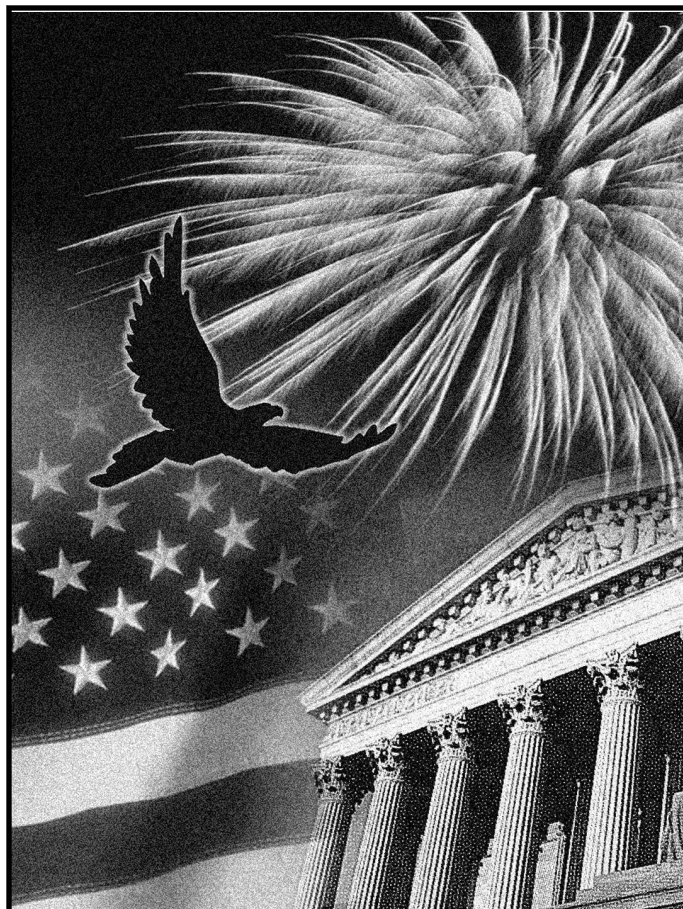
Department of the Treasury  
Internal Revenue Service

## Publication 15

Cat. No. 10000W

# (Circular E), Employer's Tax Guide

For use in **2013**



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## Future Developments

For the latest information about developments related to Publication 15 (Circular E), such as legislation enacted after it was published, go to [www.irs.gov/pub15](http://www.irs.gov/pub15).

## What's New

**2013 withholding tables.** Employers should implement the 2013 withholding tables as soon as possible, but not later than February 15, 2013. Use the 2012 withholding tables until you implement the 2013 withholding tables.

**Social security and Medicare tax for 2013.** The employee tax rate for social security is 6.2%. Previously, the employee tax rate for social security was 4.2%. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700. (Continued on page 2.)

Employers should implement the 6.2% employee social security tax rate as soon as possible, but not later than February 15, 2013. After implementing the new 6.2% rate, employers should make an adjustment in a subsequent pay period to correct any underwithholding of social security tax as soon as possible, but not later than March 31, 2013.

The Medicare tax rate is 1.45% each for the employee and employer for 2013, unchanged from 2012. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,800 or more in cash or an equivalent form of compensation. Social security and Medicare taxes apply to election workers who are paid \$1,600 or more in cash or an equivalent form of compensation.

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on what wages are subject to Medicare tax, see the chart, [Special Rules for Various Types of Services and Payments](#), in section 15.

**Increased withholding on supplemental wages that exceed \$1 million.** Beginning January 1, 2013, the withholding rate on supplemental wages paid to any one employee during the calendar year that exceed \$1 million is 39.6%. Previously, the withholding rate on supplemental wages that exceed \$1 million was 35%. For more information, see [section 7](#).

**Withholding allowance.** The 2013 amount for one withholding allowance on an annual basis is \$3,900.

**Leave-based donation programs to aid victims of Hurricane Sandy.** Under these programs, employees may donate their vacation, sick, or personal leave in exchange for employer cash payments made before January 1, 2014, to qualified tax-exempt organizations providing relief for the victims of Hurricane Sandy. The donated leave will not be included in the income or wages of the employee. The employer may deduct the cash payments as business expenses or charitable contributions. For more information, see Notice 2012-69, 2012-51 I.R.B. 712, available at [www.irs.gov/irb/2012-51\\_IRB/ar09.html](http://www.irs.gov/irb/2012-51_IRB/ar09.html).

**Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans extended.** The work opportunity tax credit is now available for eligible unemployed veterans who begin work before January 1, 2014. Previously, the credit was available for unemployed veterans who began work on or after November 22, 2011, and before January 1, 2013. Qualified tax-exempt organizations that hire eligible unemployed

veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. For more information, visit [IRS.gov](http://IRS.gov) and enter “work opportunity tax credit” in the search box.

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## Reminders

**COBRA premium assistance credit.** The credit for COBRA premium assistance payments applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. See [COBRA premium assistance credit](#) under *Introduction*.

**Federal tax deposits must be made by electronic funds transfer.** You must use electronic funds transfer to make all federal tax deposits. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see [How To Deposit](#) in section 11. To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide To Getting Started.

**You must receive written notice from the IRS to file Form 944.** If you have been filing Forms 941, Employer's QUARTERLY Federal Tax Return (or Forms 941-SS, Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, or Formularios 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono), and believe your employment taxes for the calendar year will be \$1,000 or less, and you would like to file Form 944 instead of Forms 941, you must contact the IRS to request to file Form 944. You must receive written notice from the IRS to file Form 944 instead of Forms 941 before you may file this form. For more information on requesting to file Form 944, visit [IRS.gov](http://IRS.gov) and enter “file employment taxes annually” in the search box.

**Employers can request to file Forms 941 instead of Form 944.** If you received notice from the IRS and have been filing Form 944 but would like to file Forms 941 instead, you must contact the IRS to request to file Forms 941. You must receive written notice from the IRS to file Forms 941 instead of Form 944 before you may file these forms. For more information on requesting to file Form 944, visit [IRS.gov](http://IRS.gov) and enter “file employment taxes annually” in the search box.

### Form 944-SS and Formulario 944-PR discontinued.

Form 944-SS, Employer's ANNUAL Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, and Formulario 944-PR, Planilla para la Declaración Federal ANUAL del Patrono, will no longer be issued by the IRS after 2011. Beginning with tax year 2012, employers who previously filed Form 944-SS or Formulario 944-PR will continue to file annually on Form 944 (or Formulario 944-SP, Declaración Federal ANUAL de Impuestos del Patrono o Empleador, the Spanish language equivalent of Form 944). Alternatively, employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands may request to file Forms 941-SS instead of Form 944. Employers in Puerto Rico may request to file Formularios 941-PR instead of Form 944. You must receive written notice from the IRS to file Forms 941-SS or Formularios 941-PR instead of Form 944 before you may file these forms.

**Aggregate Form 941 filers.** Agents must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when filing an aggregate Form 941. Aggregate Forms 941 may only be filed by agents approved by the IRS under section 3504 of the Internal Revenue Code. To request approval to act as an agent for an employer, the agent files Form 2678, Employer/Payer Appointment of Agent, with the IRS.

**Aggregate Form 940 filers.** Agents must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, when filing an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. Aggregate Forms 940 can be filed by agents acting on behalf of home care service recipients who receive home care services through a program administered by a federal, state, or local government. To request approval to act as an agent on behalf of home care service recipients, the agent files Form 2678 with the IRS.

**Change of address.** Use Form 8822-B, Change of Address—Business, to notify the IRS of an address change. Do not mail Form 8822-B with your employment tax return.

## Electronic Filing and Payment

Now, more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and payment easier.

Spend less time and worry on taxes and more time running your business. Use *e-file* and the Electronic Federal Tax Payment System (EFTPS) to your benefit.

- For *e-file*, visit [www.irs.gov/efile](http://www.irs.gov/efile) for additional information.
- For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.
- For electronic filing of Forms W-2, visit [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).



*If you are filing your tax return or paying your federal taxes electronically, a valid EIN is required at the time the return is filed. If a valid EIN is not provided, the return or payment will not be processed. This may result in penalties and delays in processing your return or payment.*

**Electronic funds withdrawal (EFW).** If you file Form 940, Form 941, or Form 944 electronically, you can e-file and e-pay (electronic funds withdrawal) the balance due in a single step using tax preparation software or through a tax professional. However, **do not** use EFW to make federal tax deposits. For more information on paying your taxes using EFW, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay). A fee may be charged to file electronically.

**Credit or debit card payments.** For information on paying your taxes with a credit or debit card, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay). However, do not use credit or debit cards to make federal tax deposits.

## Forms in Spanish

You can provide Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado, in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publicación 17(SP), El Impuesto Federal sobre los Ingresos (Para Personas Físicas). For nonemployees, Formulario W-9(SP), Solicitud y Certificación del Número de Identificación del Contribuyente, may be used in place of Form W-9, Request for Taxpayer Identification Number and Certification.

## Hiring New Employees

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This includes completing the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You can get the form from USCIS offices or by calling 1-800-870-3676. Contact the USCIS at 1-800-375-5283, or visit the USCIS website at [www.uscis.gov](http://www.uscis.gov) for more information.

**New hire reporting.** You are required to report any new employee to a designated state new hire registry. A new employee is an employee who has not previously been employed by you or was previously employed by you but has been separated from such prior employment for at least 60 consecutive days.

Many states accept a copy of Form W-4 with employer information added. Visit the Office of Child Support Enforcement website at [www.acf.hhs.gov/programs/cse/newhire](http://www.acf.hhs.gov/programs/cse/newhire) for more information.

**W-4 request.** Ask each new employee to complete the 2013 Form W-4. See [section 9](#).

**Name and social security number.** Record each new employee's name and number from his or her social



security card. Any employee without a social security card should apply for one. See [section 4](#).

## Paying Wages, Pensions, or Annuities

**Correcting Form 941 or Form 944.** If you discover an error on a previously filed Form 941 or Form 944, make the correction using Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund, or Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund. Forms 941-X and 944-X are stand-alone forms, meaning taxpayers can file them when an error is discovered. Forms 941-X and 944-X are used by employers to claim refunds or abatement of employment taxes, rather than Form 843. See [section 13](#) for more information.

**Income tax withholding.** Withhold federal income tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's Form W-4 and the correct withholding table. If you have nonresident alien employees, see [Withholding income taxes on the wages of nonresident alien employees](#) in section 9.

Withhold from periodic **pension and annuity payments** as if the recipient is married claiming three

### Employer Responsibilities

**Employer Responsibilities:** The following list provides a brief summary of your basic responsibilities. Because the individual circumstances for each employer can vary greatly, responsibilities for withholding, depositing, and reporting employment taxes can differ. Each item in this list has a page reference to a more detailed discussion in this publication.

New Employees:		Page	Annually (By January 31 of the current year, for the prior year):		Page
<input type="checkbox"/>	Verify work eligibility of new employees . . . . .	3	<input type="checkbox"/>	File Form 944 if required (pay tax with return if not required to deposit) . . . . .	30
<input type="checkbox"/>	Record employees' names and SSNs from social security cards . . . . .	3	<b>Annually (see <a href="#">Calendar</a> for due dates):</b>		
<input type="checkbox"/>	Ask employees for Form W-4 . . . . .	3	<input type="checkbox"/>	Remind employees to submit a new Form W-4 if they need to change their withholding . . . . .	20
<b>Each Payday:</b>			<input type="checkbox"/>	Ask for a new Form W-4 from employees claiming exemption from income tax withholding . . . . .	21
<input type="checkbox"/>	Withhold federal income tax based on each employee's Form W-4 . . . . .	20	<input type="checkbox"/>	Reconcile Forms 941 (or Form 944) with Forms W-2 and W-3 . . . . .	31
<input type="checkbox"/>	Withhold employee's share of social security and Medicare taxes . . . . .	23	<input type="checkbox"/>	Furnish each employee a Form W-2 . . . . .	8
<input type="checkbox"/>	Deposit:		<input type="checkbox"/>	File Copy A of Forms W-2 and the transmittal Form W-3 with the SSA . . . . .	8
	• Withheld income tax		<input type="checkbox"/>	Furnish each other payee a Form 1099 (for example, Form 1099-MISC, Miscellaneous Income) . . . . .	8
	• Withheld and employer social security taxes				
	• Withheld and employer Medicare taxes . . . . .	25	<input type="checkbox"/>	File Forms 1099 and the transmittal Form 1096 . . . . .	8
<b>Note:</b> Due date of deposit generally depends on your deposit schedule (monthly or semiweekly)			<input type="checkbox"/>	File Form 940 . . . . .	8
<b>Quarterly (By April 30, July 31, October 31, and January 31):</b>			<input type="checkbox"/>	File Form 945 for any nonpayroll income tax withholding . . . . .	8
<input type="checkbox"/>	Deposit FUTA tax if undeposited amount is over \$500 . . . . .	35			
<input type="checkbox"/>	File Form 941 (pay tax with return if not required to deposit) . . . . .	30			

withholding allowances, unless he or she has provided Form W-4P, Withholding Certificate for Pension or Annuity Payments, either electing no withholding or giving a different number of allowances, marital status, or an additional amount to be withheld. Do not withhold on direct rollovers from qualified plans or governmental section 457(b) plans. See [section 9](#) and Publication 15-A, Employer's Supplemental Tax Guide. Publication 15-A includes information about withholding on pensions and annuities.

**Zero wage return.** If you have not filed a "final" Form 941 or Form 944, or are not a "seasonal" employer, you must continue to file a Form 941 or Form 944 even for periods during which you paid no wages. The IRS encourages you to file your "Zero Wage" Forms 941 or 944 electronically using IRS e-file at [www.irs.gov/efile](http://www.irs.gov/efile).

## Information Returns

You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the General Instructions for Certain Information Returns for

general information and the separate, specific instructions for each information return you file (for example, Instructions for Form 1099-MISC). Generally, do not use Forms 1099 to report wages and other compensation you paid to employees; report these on Form W-2, Wage and Tax Statement. See the General Instructions for Forms W-2 and W-3 for details about filing Form W-2 and for information about required electronic filing. If you file 250 or more Forms 1099, you must file them electronically. If you file 250 or more Forms W-2, you must file them electronically. SSA will not accept Forms W-2 and W-3 filed on magnetic media.

**Information reporting customer service site.** The IRS operates the Enterprise Computing Center—Martinsburg, a centralized customer service site, to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, call 1-866-455-7438 (toll free), 304-263-8700 (toll call), or 304-267-3367 (TDD/TTY for persons who are deaf, heard of hearing, or have a speech disability). The center can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).

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## Nonpayroll Income Tax Withholding

Nonpayroll federal income tax withholding (reported on Forms 1099 and Form W-2G) must be reported on Form 945, Annual Return of Withheld Federal Income Tax. Separate deposits are required for payroll (Form 941 or Form 944) and nonpayroll (Form 945) withholding. Nonpayroll items include:

- Pensions (including distributions from tax-favored retirement plans, for example, section 401(k), section 403(b), and governmental section 457(b) plans) and annuities.
- Military retirement.
- Gambling winnings.
- Indian gaming profits.
- Certain government payments, such as unemployment compensation, social security, and Tier 1 railroad retirement benefits, subject to voluntary withholding.
- Payments subject to backup withholding.

For details on depositing and reporting nonpayroll income tax withholding, see the Instructions for Form 945.

All income tax withholding reported on Form W-2 must be reported on Form 941, Form 943, Form 944, or Schedule H (Form 1040).

**Distributions from nonqualified pension plans and deferred compensation plans.** Because distributions to participants from some nonqualified pension plans and deferred compensation plans (including section 457(b) plans of tax-exempt organizations) are treated as wages and are reported on Form W-2, income tax withheld must

be reported on Form 941 or Form 944, not on Form 945. However, distributions from such plans to a beneficiary or estate of a deceased employee are not wages and are reported on Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.; income tax withheld must be reported on Form 945.

**Backup withholding.** You generally must withhold 28% of certain taxable payments if the payee fails to furnish you with his or her correct taxpayer identification number (TIN). This withholding is referred to as “backup withholding.”

Payments subject to backup withholding include interest, dividends, patronage dividends, rents, royalties, commissions, nonemployee compensation, and certain other payments you make in the course of your trade or business. In addition, transactions by brokers and barter exchanges and certain payments made by fishing boat operators are subject to backup withholding.



*Backup withholding does not apply to wages, pensions, annuities, IRAs (including simplified employee pension (SEP) and SIMPLE retirement plans), section 404(k) distributions from an employee stock ownership plan (ESOP), medical savings accounts, health savings accounts, long-term-care benefits, or real estate transactions.*

You can use Form W-9 or Formulario W-9(SP) to request payees to furnish a TIN and to certify the number furnished is correct. You can also use Form W-9 or Formulario W-9(SP) to get certifications from payees that they are not subject to backup withholding or that they are exempt from backup withholding. The Instructions for the Requester of Form W-9 or Formulario W-9(SP) includes a list of types of payees who are exempt from backup withholding. For more information, see Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(s).

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## Recordkeeping

Keep all records of employment taxes for at least 4 years. These should be available for IRS review. Your records should include the following information.

- Your employer identification number (EIN).
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported to you by your employees.
- Records of allocated tips.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Any employee copies of Forms W-2 and W-2c returned to you as undeliverable.

- Dates of employment for each employee.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates (Forms W-4, W-4P, W-4(SP), W-4S, and W-4V).
- Copies of employees' Earned Income Credit Advance Payment Certificates (Forms W-5 and W-5(SP)).
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Copies of returns filed and confirmation numbers.
- Records of fringe benefits and expense reimbursements provided to your employees, including substantiation.

## Change of Address

To notify the IRS of a new business mailing address or business location, file Form 8822-B. Do not mail Form 8822-B with your employment tax return.

## Private Delivery Services

You can use certain private delivery services designated by the IRS to mail tax returns and payments. The list includes only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to [IRS.gov](http://IRS.gov) and enter "private delivery service" in the search box.

Your private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## Telephone Help

**Tax questions.** You can call the IRS Business and Specialty Tax Line with your employment tax questions at 1-800-829-4933.

**Help for people with disabilities.** You may call 1-800-829-4059 (TDD/TTY for persons who are deaf, heard of hearing, or have a speech disability) with any tax question or to order forms and publications. You may also use this number for assistance with unresolved tax problems.

**Recorded tax information (TeleTax).** The IRS TeleTax service provides recorded tax information on topics that answer many individual and business federal tax questions. You can listen to up to three topics on each call you make. Touch-Tone service is available 24 hours a day, 7 days a week. TeleTax topics are also available on the IRS website at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

A list of employment tax topics is provided below. Select, by number, the topic you want to hear and call 1-800-829-4477. For the directory of all topics, select Topic 123.

### Teletax Topics

Topic No.	Subject (These topics are available in Spanish)
751	Social Security and Medicare Withholding Rates (Tasas de retención del seguro social y Medicare, Tema)
752	Form W-2—Where, When, and How to File (Dónde, Cuándo y Cómo Presentar El La Formulario W-2)
753	Form W-4—Employee's Withholding Allowance Certificate (Formulario W-4(SP)—Certificado de Exención de Retenciones del Empleado)
755	Employer Identification Number (EIN)—How to Apply (Como Solicitar Un Número de Identificación Patronal (EIN))
756	Employment Taxes for Household Employees (Impuestos Patronales para Empleados Domésticos)

<b>Topic No.</b>	<b>Subject (These topics are available in Spanish)</b>
757	Form 941 and Form 944—Deposit Requirements (Formulario 941 and Formulario 944—Requisitos de Depósito)
758	Form 941—Employer's QUARTERLY Federal Tax Return and Form 944—Employer's ANNUAL Federal Tax Return (Formulario 941-PR—Planilla para la Declaración Federal TRIMESTRAL del Patrono) (Formulario 944-PR—Planilla para la Declaración Federal ANUAL del Patrono)
759	A Business Credit is Available for Qualified Employers Under “The HIRE Act” of 2010 (Nueva exención tributaria y crédito comercial para empleadores calificados disponibles bajo la Ley de Incentivos para la Contratación y Recuperación del Empleo del 2010 (HIRE, por sus siglas en inglés))
761	Tips—Withholding and Reporting (Propinas—Declaración y Retención)
762	Independent Contractor vs. Employee (Contratista Independiente vs. Empleado)
763	The “Affordable Care Act” of 2010 Offers Employers New Tax Deductions and Credits (Ley de Cuidado de Salud a Costo Asequible del 2010 ofrece a los empleadores deducciones y créditos tributarios nuevos)

**Additional employment tax information.** Visit the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on the *Employment Taxes* link under *Businesses Topics*.

## Ordering Employer Tax Products

You can order employer tax products and information returns online at [www.irs.gov/businesses](http://www.irs.gov/businesses). To order 2012 and 2013 forms, click on the *Online Ordering for Information Returns and Employer Returns* link. You may also order employer tax products and information returns by calling 1-800-TAX-FORM (1-800-829-3676).

Instead of ordering paper Forms W-2 and W-3, consider filing them electronically using the Social Security Administration's (SSA) free e-file service. Visit the SSA's Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) to register for Business Services Online. You will be able to create Forms W-2 online and submit them to the SSA by typing

your wage information into easy-to-use fill-in fields. In addition, you can print out completed copies of Forms W-2 to file with state or local governments, distribute to your employees, and keep for your records. Form W-3 will be created for you based on your Forms W-2.

## The Taxpayer Advocate Service Is Here to Help You

The Taxpayer Advocate Service (TAS) is your voice at the IRS. We help taxpayers whose problems with the IRS are causing financial difficulties; who have tried but haven't been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should.

You can contact TAS by calling the TAS toll-free number at 1-877-777-4778 to determine whether you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service — Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).

## Filing Addresses

Generally, your filing address for Forms 940, 941, 943, 944, 945, and CT-1 depends on the location of your residence or principal place of business and whether or not you are including a payment with your return. There are separate filing addresses for these returns if you are a tax-exempt organization or government entity. See the separate instructions for Forms 940, 941, 943, 944, 945, or CT-1 for the filing addresses.

## Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.



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## Comments and Suggestions

We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Business, Exempt Organizations, and International  
Tax Forms & Publications Branch  
SE:W:CAR:MP:T:B  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Publication 15" on the subject line. You can also send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Comment on Tax Forms and Publications*.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

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## Calendar

The following is a list of important dates. Also see Publication 509, Tax Calendars.



*If any date shown below for filing a return, furnishing a form, or depositing taxes falls on a Saturday, Sunday, or legal holiday, use the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. However, a statewide legal holiday does not delay the due date of federal tax deposits. See [Deposits on Business Days Only](#) in section 11. For any filing due date, you will meet the "file" or "furnish" requirement if the envelope containing the return or form is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service on or before the due date. See [Private Delivery Services](#) under Reminders for more information.*

### By January 31

**Furnish Forms 1099 and W-2.** Furnish each employee a completed Form W-2. Furnish each other payee a completed Form 1099 (for example, Form 1099-MISC).

**File Form 941 or Form 944.** File Form 941 for the fourth quarter of the previous calendar year and deposit any undeposited income, social security, and Medicare taxes. You may pay these taxes with Form 941 if your total tax liability for the quarter is less than \$2,500. File

Form 944 for the previous calendar year instead of Form 941 if the IRS has notified you in writing to file Form 944 and pay any undeposited income, social security, and Medicare taxes. You may pay these taxes with Form 944 if your total tax liability for the year is less than \$2,500. For additional rules on when you can pay your taxes with your return, see [Payment with return](#) in section 11. If you timely deposited all taxes when due, you have 10 additional calendar days from January 31 to file the appropriate return.

**File Form 940.** File Form 940 to report any FUTA tax. However if you deposited all of the FUTA tax when due, you have 10 additional calendar days to file.

**File Form 945.** File Form 945 to report any nonpayroll federal income tax withheld in 2012. If you deposited all taxes when due, you have 10 additional calendar days to file. See [Nonpayroll Income Tax Withholding](#) under *Reminders* for more information.

### By February 15

**Request a new Form W-4 from exempt employees.**

Ask for a new Form W-4 from each employee who claimed exemption from income tax withholding last year.

### On February 16

**Forms W-4 claiming exemption from withholding expire.**

Any Form W-4 claiming exemption from withholding for the previous year has now expired. Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax based on the last valid Form W-4 you have for the employee that **does not** claim exemption from withholding or, if one does not exist, as if he or she is single with zero withholding allowances. See [section 9](#) for more information. If the employee furnishes a new Form W-4 claiming exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

### By February 28

**File paper Forms 1099 and 1096.** File Copy A of all paper Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see [By March 31](#), later.

**File paper Forms W-2 and W-3.** File Copy A of all paper Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). For electronically filed returns, see [By March 31](#), later.

**File paper Form 8027.** File paper Form 8027, Employer's Annual Information Return of Tip Income and



Allocated Tips, with the IRS. See [section 6](#). For electronically filed returns, see [By March 31](#) below.

## By March 31

**File electronic Forms 1099, 8027, and W-2.** File electronic Forms 1099 and 8027 with the IRS. File electronic Forms W-2 with the SSA. For information on reporting Form W-2 information to the SSA electronically, visit the Social Security Administration's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). For information on filing information returns electronically with the IRS, see Publication 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically, and Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically.

## By April 30, July 31, October 31, and January 31

**Deposit FUTA taxes.** Deposit FUTA tax due if it is more than \$500.

**File Form 941.** File Form 941 and deposit any undeposited income, social security, and Medicare taxes. You may pay these taxes with Form 941 if your total tax liability for the quarter is less than \$2,500. If you timely deposited all taxes when due, you have 10 additional calendar days from the due dates above to file the return.

## Before December 1

**New Forms W-4.** Remind employees to submit a new Form W-4 if their marital status or withholding allowances have changed or will change for the next year.

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## Introduction

This publication explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, paying, and correcting employment taxes. It explains the forms you must give to your employees, those your employees must give to you, and those you must send to the IRS and SSA. This guide also has tax tables you need to figure the taxes to withhold from each employee for 2013. References to "income tax" in this guide apply only to "federal" income tax. Contact your state or local tax department to determine if their rules are different.

Additional employment tax information is available in Publication 15-A. Publication 15-A includes specialized information supplementing the basic employment tax information provided in this publication. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

Most employers must withhold (except FUTA), deposit, report, and pay the following employment taxes.

- Income tax.
- Social security tax.
- Medicare tax.
- FUTA tax.

There are exceptions to these requirements. See [section 15](#) for guidance. Railroad retirement taxes are explained in the Instructions for Form CT-1.

**Employer's liability.** Employers are responsible for ensuring tax returns are filed and deposits and payments are made, even if the employer retains a third party to perform those functions. The employer remains liable if the third party fails to perform a required action. Employers who enroll in EFTPS will be able to view EFTPS deposits and payments made on their behalf.

**Federal Government employers.** The information in this guide applies to federal agencies, except for the rules requiring deposit of federal taxes only at Federal Reserve banks or through the FedTax option of the Government On-Line Accounting Link Systems (GOALS). See the Treasury Financial Manual (I TFM 3-4000) for more information. You can access the Treasury Financial Manual online at [www.fms.treas.gov/tfm](http://www.fms.treas.gov/tfm).

**State and local government employers.** Payments to employees for services in the employ of state and local government employers are generally subject to federal income tax withholding but not FUTA tax. Most elected and appointed public officials of state or local governments are employees under common law rules. See chapter 3 of Publication 963, Federal-State Reference Guide. In addition, wages, with certain exceptions, are subject to social security and Medicare taxes. See [section 15](#) for more information on the exceptions.

If an election worker is employed in another capacity with the same government entity, see Revenue Ruling 2000-6 on page 512 of Internal Revenue Bulletin 2000-6 at [www.irs.gov/pub/irs-irbs/irb00-06.pdf](http://www.irs.gov/pub/irs-irbs/irb00-06.pdf).

You can get information on reporting and social security coverage from your local IRS office. If you have any questions about coverage under a section 218 (Social Security Act) agreement, contact the appropriate state official. To find your State Social Security Administrator, visit the National Conference of State Social Security Administrators website at [www.ncsssa.org](http://www.ncsssa.org).

**Disregarded entities and qualified subchapter S subsidiaries.** The IRS has published final regulations section 301.7701-2(c)(2)(iv), under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. Under these regulations, eligible single-member entities that have not elected to be taxed as corporations must report and pay employment taxes on wages paid to their employees after December 31, 2008, using the entities' own names and EINs. The disregarded entity will be responsible for its own

employment tax obligations on wages paid after December 31, 2008. For wages paid before January 1, 2009, see Publication 15 (Circular E) (For use in 2008).

**COBRA premium assistance credit.** The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates. COBRA generally covers multiemployer health plans and health plans maintained by private-sector employers (other than churches) with 20 or more full and part-time employees. Parallel requirements apply to these plans under the Employee Retirement Income Security Act of 1974 (ERISA). Under the Public Health Service Act, COBRA requirements apply also to health plans covering state or local government employees. Similar requirements apply under the Federal Employees Health Benefits Program and under some state laws. For the premium assistance (or subsidy) discussed below, these requirements are all referred to as COBRA requirements.

Under the American Recovery and Reinvestment Act of 2009 (ARRA), employers are allowed a credit against “payroll taxes” (referred to in this publication as “employment taxes”) for providing COBRA premium assistance to assistance eligible individuals. For periods of COBRA continuation coverage beginning after February 16, 2009, a group health plan must treat an assistance eligible individual as having paid the required COBRA continuation coverage premium if the individual elects COBRA coverage and pays 35% of the amount of the premium.

An assistance eligible individual is a qualified beneficiary of an employer's group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending May 31, 2010, due to the involuntary termination from employment of a covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 15 months.

Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance.

The 65% of the premium not paid by the assistance eligible individuals is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer's employment tax liabilities. The employer takes the credit on Form 941, line 12a, or Form 944, line 9a, once the 35% of the premium is paid by or on behalf of the assistance eligible individual. The credit is treated as a deposit made on the first day of the return period (quarter or year). In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

Anyone claiming the credit for COBRA premium assistance payments must maintain the following information to support their claim, including the following.

- Information on the receipt of the assistance eligible individuals' 35% share of the premium, including dates and amounts.
- In the case of an insurance plan, a copy of invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance eligible individual's eligibility for COBRA coverage and the election of COBRA coverage.
- A record of the SSNs of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.

For more information, visit [IRS.gov](http://IRS.gov) and enter “COBRA” in the search box.

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## 1. Employer Identification Number (EIN)

If you are required to report employment taxes or give tax statements to employees or annuitants, you need an employer identification number (EIN).

The EIN is a nine-digit number the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others who have no employees. Use your EIN on all of the items you send to the IRS and SSA. For more information, see Publication 1635, Employer Identification Number: Understanding Your EIN.

If you do not have an EIN, you may apply for one online. Go to the [IRS.gov](http://IRS.gov) and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. Do not use a social security number (SSN) in place of an EIN.

You should have only one EIN. If you have more than one and are not sure which one to use, call 1-800-829-4933 or 1-800-829-4059 (TDD/TTY for persons who are deaf, heard of hearing, or have a speech disability). Give the numbers you have, the name and address to which each was assigned, and the address of your main place of business. The IRS will tell you which number to use.

If you took over another employer's business (see [Successor employer](#) in section 9), do not use that employer's EIN. If you have applied for an EIN but do not have your EIN by the time a return is due, file a paper return and write "Applied For" and the date you applied for it in the space shown for the number.

## 2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations. See Publication 15-A for details on statutory employees and nonemployees.

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. See Publication 15-A for more information on how to determine whether an individual providing services is an independent contractor or an employee.

Generally, people in business for themselves are not employees. For example, doctors, lawyers, veterinarians, and others in an independent trade in which they offer their services to the public are usually not employees. However, if the business is incorporated, corporate officers who work in the business are employees of the corporation.

If an employer-employee relationship exists, it does not matter what it is called. The employee may be called an agent or independent contractor. It also does not matter how payments are measured or paid, what they are called, or if the employee works full or part time.

**Statutory employees.** If someone who works for you is not an employee under the common law rules discussed earlier, do not withhold federal income tax from his or her pay, unless backup withholding applies. Although the following persons may not be common law employees, they are considered employees by statute for social security, Medicare, and FUTA tax purposes under certain conditions.

- An agent (or commission) driver who delivers food, beverages (other than milk), laundry, or dry cleaning for someone else.
- A full-time life insurance salesperson who sells primarily for one company.
- A homemaker who works by guidelines of the person for whom the work is done, with materials furnished by and returned to that person or to someone that person designates.
- A traveling or city salesperson (other than an agent-driver or commission-driver) who works full time (except for sideline sales activities) for one firm or person getting orders from customers. The orders must be for merchandise for resale or supplies for use in the customer's business. The customers must be retail-

ers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging.

**Statutory nonemployees.** Direct sellers, qualified real estate agents, and certain companion sitters are, by law, considered nonemployees. They are generally treated as self-employed for all federal tax purposes, including income and employment taxes.

**H-2A agricultural workers.** On Form W-2, **do not** check box 13 (Statutory employee), as H-2A workers are not statutory employees.

**Treating employees as nonemployees.** You will generally be liable for social security and Medicare taxes and withheld income tax if you do not deduct and withhold these taxes because you treated an employee as a nonemployee. You may be able to calculate your liability using special section 3509 rates for the employee share of social security and Medicare taxes and the federal income tax withholding. The applicable rates depend on whether you filed required Forms 1099. You cannot recover the employee share of social security, or Medicare tax, or income tax withholding from the employee if the tax is paid under section 3509. You are liable for the income tax withholding regardless of whether the employee paid income tax on the wages. You continue to owe the full employer share of social security and Medicare taxes. The employee remains liable for the employee share of social security and Medicare taxes. See Internal Revenue Code section 3509 for details. Also see the Instructions for Form 941-X.

Section 3509 rates are not available if you intentionally disregard the requirement to withhold taxes from the employee or if you withheld income taxes but not social security or Medicare taxes. Section 3509 is not available for reclassifying statutory employees. See [Statutory employees](#), earlier in this section.

If the employer issued required information returns, the section 3509 rates are:

- For social security taxes; employer rate of 6.2% plus 20% of the employee rate (see the Instructions for Form 941-X).
- For Medicare taxes; employer rate of 1.45% plus 20% of the employee rate of 1.45%, for a total rate of 1.74% of wages.
- For Additional Medicare Tax; 20% of the employee rate of 0.9%.
- For income tax withholding, the rate is 1.5% of wages.

If the employer did not issue required information returns, the section 3509 rates are:

- For social security taxes; employer rate of 6.2% plus 40% of the employee rate (see the Instructions for Form 941-X).
- For Medicare taxes; employer rate of 1.45% plus 40% of the employee rate of 1.45%, for a total rate of 2.03% of wages.



- For Additional Medicare Tax; 40% of the employee rate of 0.9%.
- For income tax withholding, the rate is 3.0% of wages.

**Relief provisions.** If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required federal tax returns, including information returns, on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977. See Publication 1976, *Do You Qualify for Relief Under Section 530*.

**IRS help.** If you want the IRS to determine whether a worker is an employee, file Form SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*.

**Voluntary Classification Settlement Program (VCSP).** Employers who are currently treating their workers (or a class or group of workers) as independent contractors or other nonemployees and want to voluntarily reclassify their workers as employees for future tax periods may be eligible to participate in the VCSP if certain requirements are met. To apply, use Form 8952, *Application for Voluntary Classification Settlement Program (VCSP)*. For more information visit [IRS.gov](http://IRS.gov) and enter “VCSP” in the search box.

## Husband-Wife Business

If you and your spouse jointly own and operate a business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. See Publication 541, *Partnerships*, for more details. The partnership is considered the employer of any employees, and is liable for any employment taxes due on wages paid to its employees.

**Exception—Qualified joint venture.** For tax years beginning after December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a “qualified joint venture,” whose only members are a husband and a wife filing a joint income tax return, can elect not to be treated as a partnership for federal tax purposes. A qualified joint venture conducts a trade or business where:

- The only members of the joint venture are a husband and wife who file a joint income tax return,
- Both spouses materially participate (see *Material participation* in the Instructions for Schedule C (Form 1040), line G) in the trade or business (mere joint ownership of property is not enough),
- Both spouses elect to not be treated as a partnership, and
- The business is co-owned by both spouses and is not held in the name of a state law entity such as a partnership or limited liability company (LLC).

To make the election, all items of income, gain, loss, deduction, and credit must be divided between the spouses, in accordance with each spouse's interest in the venture, and reported on separate Schedules C or F as sole proprietors. Each spouse must also file a separate Schedule SE to pay self-employment taxes, as applicable.

Spouses using the qualified joint venture rules are treated as sole proprietors for federal tax purposes and generally do not need an EIN. If employment taxes are owed by the qualified joint venture, either spouse may report and pay the employment taxes due on the wages paid to the employees using the EIN of that spouse's sole proprietorship. Generally, filing as a qualified joint venture will not increase the spouses' total tax owed on the joint income tax return. However, it gives each spouse credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return.

**Note.** If your spouse is your employee, not your partner, you must pay social security and Medicare taxes for him or her. For more information on qualified joint ventures, visit [IRS.gov](http://IRS.gov), enter “qualified joint venture” in the search box, and then select *Election for Husband and Wife Unincorporated Businesses*.

**Exception—Community income.** If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat the business either as a sole proprietorship (of the spouse who carried on the business) or a partnership. You may still make an election to be taxed as a qualified joint venture instead of a partnership. See [Exception—Qualified joint venture](#) above.

## 3. Family Employees

**Child employed by parents.** Payments for the services of a child under age 18 who works for his or her parent in a trade or business are not subject to social security and Medicare taxes if the trade or business is a sole proprietorship or a partnership in which each partner is a parent of the child. If these payments are for work other than in a trade or business, such as domestic work in the parent's private home, they are not subject to social security and Medicare taxes until the child reaches age 21. However, see [Covered services of a child or spouse](#), later in this section. Payments for the services of a child under age 21 who works for his or her parent, whether or not in a trade or business, are not subject to FUTA tax. Payments for the services of a child of any age who works for his or her parent are generally subject to income tax withholding unless the payments are for domestic work in the parent's home, or unless the payments are for work other than in a trade or business and are less than \$50 in the quarter or the child is not regularly employed to do such work.

**One spouse employed by another.** The wages for the services of an individual who works for his or her spouse

in a trade or business are subject to income tax withholding and social security and Medicare taxes, but not to FUTA tax. However, the payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to social security, Medicare, and FUTA taxes.

**Covered services of a child or spouse.** The wages for the services of a child or spouse are subject to income tax withholding as well as social security, Medicare, and FUTA taxes if he or she works for:

- A corporation, even if it is controlled by the child's parent or the individual's spouse;
- A partnership, even if the child's parent is a partner, unless each partner is a parent of the child;
- A partnership, even if the individual's spouse is a partner; or
- An estate, even if it is the estate of a deceased parent.

**Parent employed by son or daughter.** When the employer is a son or daughter employing his or her parent the following rules apply.

- Payments for the services of a parent in the son's or daughter's (the employer's) trade or business are subject to income tax withholding and social security and Medicare taxes.
- Payments for the services of a parent not in the son's or daughter's (the employer's) trade or business are generally not subject to social security and Medicare taxes.



*Social security and Medicare taxes do apply to payments made to a parent for domestic services if all of the following apply:*

- *The parent is employed by his or her son or daughter;*
- *The son or daughter (the employer) has a child or stepchild living in the home;*
- *The son or daughter (the employer) is a widow or widower, divorced, or living with a spouse who, because of a mental or physical condition, cannot care for the child or stepchild for at least 4 continuous weeks in a calendar quarter; and*
- *The child or stepchild is either under age 18 or requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition.*

Payments made to a parent employed by his or her child are not subject to FUTA tax, regardless of the type of services provided.

## 4. Employee's Social Security Number (SSN)

You are required to get each employee's name and SSN and to enter them on Form W-2. This requirement also applies to resident and nonresident alien employees. You should ask your employee to show you his or her social security card. The employee may show the card if it is available.



*Do not accept a social security card that says "Not valid for employment." A social security number issued with this legend does not permit employment.*

You may, but are not required to, photocopy the social security card if the employee provides it. If you do not provide the correct employee name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. See Publication 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs, for information on the requirement to solicit the employee's SSN.

**Applying for a social security card.** Any employee who is legally eligible to work in the United States and does not have a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation. You can get this form at SSA offices, by calling 1-800-772-1213, or from the SSA website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). The employee must complete and sign Form SS-5; it cannot be filed by the employer.

**Applying for a social security number.** If you file Form W-2 on paper and your employee applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing electronically, enter all zeros (000-00-000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish copies B, C, and 2 of Form W-2c to the employee. Up to 25 Forms W-2c for each Form W-3c, Transmittal of Corrected Wage and Tax Statements, may now be filed per session over the Internet, with no limit on the number of sessions. For more information, visit the SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

**Correctly record the employee's name and SSN.** Record the name and number of each employee as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a corrected card from the SSA. Continue to report the employee's wages under the old name until the employee shows you an updated social security card with the new name.

If the SSA issues the employee a replacement card after a name change, or a new card with a different social security number after a change in alien work status, file a Form W-2c to correct the name/SSN reported for the most recently filed Form W-2. It is not necessary to correct other years if the previous name and number were used for years before the most recent Form W-2.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** Do not accept an ITIN in place of an SSN for employee identification or for work. An ITIN is only available to resident and nonresident aliens who are not eligible for U.S. employment and need identification for other tax purposes. You can identify an ITIN because it is a nine-digit number, beginning with the number "9" with either a "7" or "8" as the fourth digit and is formatted like an SSN (for example, 9NN-7N-NNNN).



*An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN. If the individual is currently eligible to work in the United States, instruct the individual to apply for an SSN and follow the instructions under [Applying for a social security number](#), earlier. Do not use an ITIN in place of an SSN on Form W-2.*

**Verification of social security numbers.** Employers and authorized reporting agents can use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 names and SSNs (per screen) at a time, or submit an electronic file of up to 250,000 names and SSNs and usually receive the results the next business day. Visit [www.socialsecurity.gov/employer/ssnv.htm](http://www.socialsecurity.gov/employer/ssnv.htm) for more information.

**Registering for SSNVS.** You must register online and receive authorization from your employer to use SSNVS. To register, visit SSA's website at [www.ssa.gov/employer](http://www.ssa.gov/employer) and click on the *Business Services Online* link. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- SSN.
- Date of birth.
- Type of employer.
- EIN.
- Company name, address, and telephone number.
- Email address.

When you have completed the online registration process, SSA will mail a one-time activation code to your employer. You must enter the activation code online to use SSNVS.

## 5. Wages and Other Compensation

Wages subject to federal employment taxes generally include all pay you give to an employee for services performed. The pay may be in cash or in other forms. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It does not matter how you measure or make the payments. Amounts an employer pays as a bonus for signing or ratifying a contract in connection with the establishment of an employer-employee relationship and an amount paid to an employee for cancellation of an employment contract and relinquishment of contract rights are wages subject to social security, Medicare, and FUTA taxes and income tax withholding. Also, compensation paid to a former employee for services performed while still employed is wages subject to employment taxes.

**More information.** See [section 6](#) for a discussion of tips and [section 7](#) for a discussion of supplemental wages. Also, see [section 15](#) for exceptions to the general rules for wages. Publication 15-A provides additional information on wages, including nonqualified deferred compensation, and other compensation. Publication 15-B provides information on other forms of compensation, including:

- Accident and health benefits,
- Achievement awards,
- Adoption assistance,
- Athletic facilities,
- De minimis (minimal) benefits,
- Dependent care assistance,
- Educational assistance,
- Employee discounts,
- Employee stock options,
- Employer-provided cell phones,
- Group-term life insurance coverage,
- Health Savings Accounts,
- Lodging on your business premises,
- Meals,
- Moving expense reimbursements,
- No-additional-cost services,
- Retirement planning services,
- Transportation (commuting) benefits,
- Tuition reduction, and



- Working condition benefits.

**Employee business expense reimbursements.** A reimbursement or allowance arrangement is a system by which you pay the advances, reimbursements, and charges for your employees' business expenses. How you report a reimbursement or allowance amount depends on whether you have an accountable or a nonaccountable plan. If a single payment includes both wages and an expense reimbursement, you must specify the amount of the reimbursement.

These rules apply to all ordinary and necessary employee business expenses that would otherwise qualify for a deduction by the employee.

**Accountable plan.** To be an accountable plan, your reimbursement or allowance arrangement must require your employees to meet all three of the following rules.

1. They must have paid or incurred deductible expenses while performing services as your employees. The reimbursement or advance must be paid for the expense and must not be an amount that would have otherwise been paid by the employee.
2. They must substantiate these expenses to you within a reasonable period of time.
3. They must return any amounts in excess of substantiated expenses within a reasonable period of time.

Amounts paid under an accountable plan are not wages and are not subject to the withholding and payment of income, social security, Medicare, and FUTA taxes.

If the expenses covered by this arrangement are not substantiated (or amounts in excess of substantiated expenses are not returned within a reasonable period of time), the amount paid under the arrangement in excess of the substantiated expenses is treated as paid under a nonaccountable plan. This amount is subject to the withholding and payment of income, social security, Medicare, and FUTA taxes for the first payroll period following the end of the reasonable period of time.

A reasonable period of time depends on the facts and circumstances. Generally, it is considered reasonable if your employees receive their advance within 30 days of the time they incur the expenses, adequately account for the expenses within 60 days after the expenses were paid or incurred, and return any amounts in excess of expenses within 120 days after the expenses were paid or incurred. Also, it is considered reasonable if you give your employees a periodic statement (at least quarterly) that asks them to either return or adequately account for outstanding amounts and they do so within 120 days.

**Nonaccountable plan.** Payments to your employee for travel and other necessary expenses of your business under a nonaccountable plan are wages and are treated as supplemental wages and subject to the withholding and payment of income, social security, Medicare, and

FUTA taxes. Your payments are treated as paid under a nonaccountable plan if:

- Your employee is not required to or does not substantiate timely those expenses to you with receipts or other documentation,
- You advance an amount to your employee for business expenses and your employee is not required to or does not return timely any amount he or she does not use for business expenses,
- You advance or pay an amount to your employee regardless of whether you reasonably expect the employee to have business expenses related to your business, or
- You pay an amount as a reimbursement you would have otherwise paid as wages.

See [section 7](#) for more information on supplemental wages.

**Per diem or other fixed allowance.** You may reimburse your employees by travel days, miles, or some other fixed allowance under the applicable revenue procedure. In these cases, your employee is considered to have accounted to you if your reimbursement does not exceed rates established by the Federal Government. The 2012 standard mileage rate for auto expenses was 55.5 cents per mile. The rate for 2013 is 56.5 cents per mile.

The government per diem rates for meals and lodging in the continental United States are listed in Publication 1542, Per Diem Rates. Other than the amount of these expenses, your employees' business expenses must be substantiated (for example, the business purpose of the travel or the number of business miles driven).

If the per diem or allowance paid exceeds the amounts substantiated, you must report the excess amount as wages. This excess amount is subject to income tax withholding and payment of social security, Medicare, and FUTA taxes. Show the amount equal to the substantiated amount (for example, the nontaxable portion) in box 12 of Form W-2 using code "L."

**Wages not paid in money.** If in the course of your trade or business you pay your employees in a medium that is neither cash nor a readily negotiable instrument, such as a check, you are said to pay them "in kind." Payments in kind may be in the form of goods, lodging, food, clothing, or services. Generally, the fair market value of such payments at the time they are provided is subject to federal income tax withholding and social security, Medicare, and FUTA taxes.

However, noncash payments for household work, agricultural labor, and service not in the employer's trade or business are exempt from social security, Medicare, and FUTA taxes. Withhold income tax on these payments only if you and the employee agree to do so. Nonetheless, noncash payments for agricultural labor, such as commodity wages, are treated as cash payments subject to employment taxes if the substance of the transaction is a cash payment.

**Moving expenses.** Reimbursed and employer-paid qualified moving expenses (those that would otherwise be deductible by the employee) paid under an accountable plan are not includible in an employee's income unless you have knowledge the employee deducted the expenses in a prior year. Reimbursed and employer-paid non-qualified moving expenses are includible in income and are subject to employment taxes and income tax withholding. For more information on moving expenses, see Publication 521, *Moving Expenses*.

**Meals and lodging.** The value of meals is not taxable income and is not subject to income tax withholding and social security, Medicare, and FUTA taxes if the meals are furnished for the employer's convenience and on the employer's premises. The value of lodging is not subject to income tax withholding and social security, Medicare, and FUTA taxes if the lodging is furnished for the employer's convenience, on the employer's premises, and as a condition of employment.

"For the convenience of the employer" means you have a substantial business reason for providing the meals and lodging other than to provide additional compensation to the employee. For example, meals you provide at the place of work so that an employee is available for emergencies during his or her lunch period are generally considered to be for your convenience.

However, whether meals or lodging are provided for the convenience of the employer depends on all of the facts and circumstances. A written statement that the meals or lodging are for your convenience is not sufficient.

**50% test.** If over 50% of the employees who are provided meals on an employer's business premises receive these meals for the convenience of the employer, all meals provided on the premises are treated as furnished for the convenience of the employer. If this 50% test is met, the value of the meals is excludable from income for all employees and is not subject to federal income tax withholding or employment taxes. For more information, see Publication 15-B.

**Health insurance plans.** If you pay the cost of an accident or health insurance plan for your employees, including an employee's spouse and dependents, your payments are not wages and are not subject to social security, Medicare, and FUTA taxes, or federal income tax withholding. Generally, this exclusion also applies to qualified long-term care insurance contracts. However, for income tax withholding, the value of health insurance benefits must be included in the wages of S corporation employees who own more than 2% of the S corporation (2% shareholders). For social security, Medicare, and FUTA taxes, the health insurance benefits are excluded from the wages only for employees and their dependents or for a class or classes of employees and their dependents. See Announcement 92-16 for more information. You can find Announcement 92-16 on page 53 of Internal Revenue Bulletin 1992-5.

**Health Savings Accounts and medical savings accounts.** Your contributions to an employee's Health

Savings Account (HSA) or Archer medical savings account (MSA) are not subject to social security, Medicare, or FUTA taxes, or federal income tax withholding if it is reasonable to believe at the time of payment of the contributions they will be excludable from the income of the employee. To the extent it is not reasonable to believe they will be excludable, your contributions are subject to these taxes. Employee contributions to their HSAs or MSAs through a payroll deduction plan must be included in wages and are subject to social security, Medicare, and FUTA taxes and income tax withholding. However, HSA contributions made under a salary reduction arrangement in a section 125 cafeteria plan are not wages and are not subject to employment taxes or withholding. For more information, see the Instructions for Form 8889, *Health Savings Accounts (HSAs)*.

**Medical care reimbursements.** Generally, medical care reimbursements paid for an employee under an employer's self-insured medical reimbursement plan are not wages and are not subject to social security, Medicare, and FUTA taxes, or income tax withholding. See Publication 15-B for an exception for highly compensated employees.

**Differential wage payments.** Differential wage payments are any payments made by an employer to an individual for a period during which the individual is performing service in the uniformed services while on active duty for a period of more than 30 days and represent all or a portion of the wages the individual would have received from the employer if the individual were performing services for the employer.

Differential wage payments are wages for income tax withholding, but are not subject to social security, Medicare, or FUTA taxes. Employers should report differential wage payments in box 1 of Form W-2. For more information about the tax treatment of differential wage payments, visit [IRS.gov](http://IRS.gov) and enter "employees in a combat zone" in the search box.

**Fringe benefits.** You generally must include fringe benefits in an employee's gross income (but see [Nontaxable fringe benefits](#) next). The benefits are subject to income tax withholding and employment taxes. Fringe benefits include cars you provide, flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events. In general, the amount you must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount the law excludes. There are other special rules you and your employees may use to value certain fringe benefits. See Publication 15-B for more information.

**Nontaxable fringe benefits.** Some fringe benefits are not taxable (or are minimally taxable) if certain conditions are met. See Publication 15-B for details. The following are some examples of nontaxable fringe benefits.

1. Services provided to your employees at no additional cost to you.

2. Qualified employee discounts.
3. Working condition fringes that are property or services the employee could deduct as a business expense if he or she had paid for it. Examples include a company car for business use and subscriptions to business magazines.
4. Certain minimal value fringes (including an occasional cab ride when an employee must work overtime and meals you provide at eating places you run for your employees if the meals are not furnished at below cost).
5. Qualified transportation fringes subject to specified conditions and dollar limitations (including transportation in a commuter highway vehicle, any transit pass, and qualified parking).
6. Qualified moving expense reimbursement. See [Moving expenses](#), earlier in this section, for details.
7. The use of on-premises athletic facilities, if substantially all of the use is by employees, their spouses, and their dependent children.
8. Qualified tuition reduction an educational organization provides to its employees for education. For more information, see Publication 970, Tax Benefits for Education.
9. Employer-provided cell phones provided primarily for a noncompensatory business reason.

However, do not exclude the following fringe benefits from the income of highly compensated employees unless the benefit is available to other employees on a nondiscriminatory basis.

- No-additional-cost services.
- Qualified employee discounts.
- Meals provided at an employer operated eating facility.
- Reduced tuition for education.

For more information, including the definition of a highly compensated employee, see Publication 15-B.

**When fringe benefits are treated as paid.** You may choose to treat certain noncash fringe benefits as paid by the pay period, by the quarter, or on any other basis you choose as long as you treat the benefits as paid at least once a year. You do not have to make a formal choice of payment dates or notify the IRS of the dates you choose. You do not have to make this choice for all employees. You may change methods as often as you like, as long as you treat all benefits provided in a calendar year as paid by December 31 of the calendar year. See Publication 15-B for more information, including a discussion of the special accounting rule for fringe benefits provided during November and December.

**Valuation of fringe benefits.** Generally, you must determine the value of fringe benefits no later than January 31 of the next year. Before January 31, you may

reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

**Withholding on fringe benefits.** You may add the value of fringe benefits to regular wages for a payroll period and figure withholding taxes on the total, or you may withhold federal income tax on the value of the fringe benefits at the optional flat 25% supplemental wage rate. However, see [Withholding on supplemental wages when an employee receives more than \\$1 million of supplemental wages during the calendar year](#) in section 7.

You may choose not to withhold income tax on the value of an employee's personal use of a vehicle you provide. You must, however, withhold social security and Medicare taxes on the use of the vehicle. See Publication 15-B for more information on this election.

**Depositing taxes on fringe benefits.** Once you choose when fringe benefits are paid, you must deposit taxes in the same deposit period you treat the fringe benefits as paid. To avoid a penalty, deposit the taxes following the general deposit rules for that deposit period.

If you determine by January 31 you overestimated the value of a fringe benefit at the time you withheld and deposited for it, you may claim a refund for the overpayment or have it applied to your next employment tax return. See [Valuation of fringe benefits](#) above. If you underestimated the value and deposited too little, you may be subject to a failure-to-deposit penalty. See [section 11](#) for information on deposit penalties.

If you deposited the required amount of taxes but withheld a lesser amount from the employee, you can recover from the employee the social security, Medicare, or income taxes you deposited on his or her behalf, and included in the employee's Form W-2. However, you must recover the income taxes before April 1 of the following year.

**Sick pay.** In general, sick pay is any amount you pay under a plan to an employee who is unable to work because of sickness or injury. These amounts are sometimes paid by a third party, such as an insurance company or an employees' trust. In either case, these payments are subject to social security, Medicare, and FUTA taxes. Sick pay becomes exempt from these taxes after the end of 6 calendar months after the calendar month the employee last worked for the employer. The payments are always subject to federal income tax. See Publication 15-A for more information.

## 6. Tips

Tips your employee receives from customers are generally subject to withholding. Your employee must report cash tips to you by the 10th of the month after the month the tips are received. The report should include tips you paid over to the employee for charge customers, tips the employee received directly from customers, and tips received from other employees under any tip-sharing arrangement. Both directly and indirectly tipped employees must report tips to you. No report is required for months



when tips are less than \$20. Your employee reports the tips on Form 4070, Employee's Report of Tips to Employer, or on a similar statement. The statement must be signed by the employee and must include:

- The employee's name, address, and SSN,
- Your name and address,
- The month or period the report covers, and
- The total of tips received during the month or period.

Both Forms 4070 and 4070-A, Employee's Daily Record of Tips, are included in Publication 1244, Employee's Daily Record of Tips and Report to Employer.



*You are permitted to establish a system for electronic tip reporting by employees. See Regulations section 31.6053-1(d).*

**Collecting taxes on tips.** You must collect income tax, employee social security tax, and employee Medicare tax on the employee's tips. The withholding rules for withholding an employee's share of Medicare tax on tips also apply to withholding the Additional Medicare Tax once wages and tips exceed \$200,000 in the calendar year. If an employee reports to you in writing \$20 or more of tips in a month, the tips are also subject to FUTA tax.

You can collect these taxes from the employee's wages or from other funds he or she makes available. See [Tips treated as supplemental wages](#) in section 7 for more information. Stop collecting the employee social security tax when his or her wages and tips for tax year 2013 reach \$113,700; collect the income and employee Medicare taxes for the whole year on all wages and tips. You are responsible for the employer social security tax on wages and tips until the wages (including tips) reach the limit. You are responsible for the employer Medicare tax for the whole year on all wages and tips. File Form 941 or Form 944 to report withholding and employment taxes on tips.

**Ordering rule.** If, by the 10th of the month after the month for which you received an employee's report on tips, you do not have enough employee funds available to deduct the employee tax, you no longer have to collect it. If there are not enough funds available, withhold taxes in the following order.

1. Withhold on regular wages and other compensation.
2. Withhold social security and Medicare taxes on tips.
3. Withhold income tax on tips.

**Reporting tips.** Report tips and any collected and uncollected social security and Medicare taxes on Form W-2 and on Form 941, lines 5b, 5c, and 5d (Form 944, lines 4b and 4c). Report an adjustment on Form 941, line 9 (Form 944, line 6), for the uncollected social security and Medicare taxes. Enter the amount of uncollected social security and Medicare taxes in box 12 of Form W-2 with codes "A" and "B." See [section 13](#) and the General Instructions for Forms W-2 and W-3.

Revenue Ruling 2012-18 provides guidance for employers regarding social security and Medicare taxes imposed on tips, including information on the reporting of the employer share of social security and Medicare taxes under section 3121(q), the difference between tips and service charges, and the section 45B credit. See Revenue Ruling 2012-18, 2012-26 I.R.B. 1032, available at [www.irs.gov/irb/2012-26\\_IRB/ar07.html](http://www.irs.gov/irb/2012-26_IRB/ar07.html).

**Allocated tips.** If you operate a large food or beverage establishment, you must report allocated tips under certain circumstances. However, do not withhold income, social security, or Medicare taxes on allocated tips.

A large food or beverage establishment is one that provides food or beverages for consumption on the premises, where tipping is customary, and where there were normally more than 10 employees on a typical business day during the preceding year.

The tips may be allocated by one of three methods—hours worked, gross receipts, or good faith agreement. For information about these allocation methods, including the requirement to file Forms 8027 electronically if 250 or more forms are filed, see the Instructions for Form 8027. For information on filing Form 8027 electronically with the IRS, see Publication 1239.

**Tip Rate Determination and Education Program.** Employers may participate in the Tip Rate Determination and Education Program. The program primarily consists of two voluntary agreements developed to improve tip income reporting by helping taxpayers to understand and meet their tip reporting responsibilities. The two agreements are the Tip Rate Determination Agreement (TRDA) and the Tip Reporting Alternative Commitment (TRAC). A tip agreement, the Gaming Industry Tip Compliance Agreement (GITCA), is available for the gaming (casino) industry. To get more information about TRDA and TRAC agreements, see Publication 3144, Tips on Tips. Additionally, visit IRS.gov and enter "MSU tips" in the search box to get more information about GITCA, TRDA, or TRAC agreements.

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## 7. Supplemental Wages

Supplemental wages are wage payments to an employee that are not regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay increases, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental wages depends on whether the supplemental payment is identified as a separate payment from regular wages. See Regulations section 31.3402(g)-1 for additional guidance for wages paid after January 1, 2007. Also see Revenue Ruling 2008-29, 2008-24 I.R.B. 1149, available at [www.irs.gov/irb/2008-24\\_IRB/ar08.html](http://www.irs.gov/irb/2008-24_IRB/ar08.html).

**Withholding on supplemental wages when an employee receives more than \$1 million of supplemental wages from you during the calendar year.** Special rules apply to the extent supplemental wages paid to any one employee during the calendar year exceed \$1 million. If a supplemental wage payment, together with other supplemental wage payments made to the employee during the calendar year, exceeds \$1 million, the excess is subject to withholding at 39.6% (or the highest rate of income tax for the year). Withhold using the 39.6% rate without regard to the employee's Form W-4. In determining supplemental wages paid to the employee during the year, include payments from all businesses under common control. For more information, see Treasury Decision 9276, 2006-37 I.R.B. 423, available at [www.irs.gov/irb/2006-37\\_IRB/ar09.html](http://www.irs.gov/irb/2006-37_IRB/ar09.html).

**Withholding on supplemental wage payments to an employee who does not receive \$1 million of supplemental wages during the calendar year.** If the supplemental wages paid to the employee during the calendar year are less than or equal to \$1 million, the following rules apply in determining the amount of income tax to be withheld.

**Supplemental wages combined with regular wages.** If you pay supplemental wages with regular wages but do not specify the amount of each, withhold federal income tax as if the total were a single payment for a regular payroll period.

**Supplemental wages identified separately from regular wages.** If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages.

1. If you withheld income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 25% (no other percentage allowed).
  - b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during

the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and the previous supplemental wage payments, and withhold the remaining tax.

2. If you did not withhold income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1-b above. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.

Regardless of the method you use to withhold income tax on supplemental wages, they are subject to social security, Medicare, and FUTA taxes.

**Example 1.** You pay John Peters a base salary on the 1st of each month. He is single and claims one withholding allowance. In January he is paid \$1,000. Using the wage bracket tables, you withhold \$51 from this amount. In February, he receives salary of \$1,000 plus a commission of \$2,000, which you combine with regular wages and do not separately identify. You figure the withholding based on the total of \$3,000. The correct withholding from the tables is \$340.

**Example 2.** You pay Sharon Warren a base salary on the 1st of each month. She is single and claims one allowance. Her May 1 pay is \$2,000. Using the wage bracket tables, you withhold \$190. On May 14 she receives a bonus of \$1,000. Electing to use supplemental wage withholding method 1-b, you:

1. Add the bonus amount to the amount of wages from the most recent base salary pay date (May 1)  
( $\$2,000 + \$1,000 = \$3,000$ ).
2. Determine the amount of withholding on the combined \$3,000 amount to be \$340 using the wage bracket tables.
3. Subtract the amount withheld from wages on the most recent base salary pay date (May 1) from the combined withholding amount ( $\$340 - \$190 = \$150$ ).
4. Withhold \$150 from the bonus payment.

**Example 3.** The facts are the same as in Example 2, except you elect to use the flat rate method of withholding on the bonus. You withhold 25% of \$1,000, or \$250, from Sharon's bonus payment.

**Example 4.** The facts are the same as in Example 2, except you elect to pay Sharon a second bonus of \$2,000 on May 28. Using supplemental wage withholding method 1-b, you:

1. Add the first and second bonus amounts to the amount of wages from the most recent base salary pay date (May 1)  
( $\$2,000 + \$1,000 + \$2,000 = \$5,000$ ).
2. Determine the amount of withholding on the combined \$5,000 amount to be \$789 using the wage bracket tables.

3. Subtract the amounts withheld from wages on the most recent base salary pay date (May 1) and the amounts withheld from the first bonus payment from the combined withholding amount (\$789 – \$190 – \$150 = \$449).
4. Withhold \$449 from the second bonus payment.

**Tips treated as supplemental wages.** Withhold income tax on tips from wages earned by the employee or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax withholding as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method 1-a or 1-b discussed earlier in this section under [Supplemental wages identified separately from regular wages](#).

**Vacation pay.** Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

## 8. Payroll Period

Your payroll period is a period of service for which you usually pay wages. When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

**No regular payroll period.** When you do not have a regular payroll period, withhold the tax as if you paid wages for a daily or miscellaneous payroll period. Figure the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

- The last wage payment made during the same calendar year,
- The date employment began, if during the same calendar year, or
- January 1 of the same year.

**Employee paid for period less than 1 week.** When you pay an employee for a period of less than one week, and the employee signs a statement under penalties of perjury indicating he or she is not working for any other employer during the same week for wages subject to withholding, figure withholding based on a weekly payroll period. If the employee later begins to work for another employer for wages subject to withholding, the employee must notify you within 10 days. You then figure withholding based on the daily or miscellaneous period.

## 9. Withholding From Employees' Wages

### Income Tax Withholding

**Using Form W-4 to figure withholding.** To know how much federal income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Encourage your employees to file an updated Form W-4 for 2013, especially if they owed taxes or received a large refund when filing their 2012 tax return. Advise your employees to use the IRS Withholding Calculator on the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on their Forms W-4.

Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold income tax as if he or she is single, with no withholding allowances.

**Form in Spanish.** You can provide Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado, in place of Form W-4, to your Spanish-speaking employees. For more information, see Publicación 17(SP), El Impuesto Federal sobre los Ingresos (Para Personas Físicas). The rules discussed in this section that apply to Form W-4 also apply to Formulario W-4(SP).

**Electronic system to receive Form W-4.** You may establish a system to electronically receive Forms W-4 from your employees. See Regulations section 31.3402(f)(5)-1(c) for more information.

**Effective date of Form W-4.** A Form W-4 remains in effect until the employee gives you a new one. When you receive a new Form W-4 from an employee, do not adjust withholding for pay periods before the effective date of the new form. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date when you received the replacement Form W-4. For exceptions, see [Exemption from federal income tax withholding](#), [IRS review of requested Forms W-4](#), and [Invalid Forms W-4](#), later in this section.



*A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.*

**Successor employer.** If you are a successor employer (see [Successor employer](#), later in this section), secure new Forms W-4 from the transferred employees unless the "Alternative Procedure" in section 5 of Revenue Procedure 2004-53 applies. See Revenue Procedure 2004-53, 2004-34 I.R.B. 320, available at [www.irs.gov/irb/2004-34\\_IRB/ar13.html](http://www.irs.gov/irb/2004-34_IRB/ar13.html).



**Completing Form W-4.** The amount of any federal income tax withholding must be based on marital status and withholding allowances. Your employees may not base their withholding amounts on a fixed dollar amount or percentage. However, an employee may specify a dollar amount to be withheld in addition to the amount of withholding based on filing status and withholding allowances claimed on Form W-4.

Employees may claim fewer withholding allowances than they are entitled to claim. They may wish to claim fewer allowances to ensure they have enough withholding or to offset the tax on other sources of taxable income not subject to withholding.

See Publication 505, Tax Withholding and Estimated Tax, for more information about completing Form W-4. Along with Form W-4, you may wish to order Publication 505 for use by your employees.

Do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If they require additional withholding, they should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES, Estimated Tax for Individuals, or by using the Electronic Federal Tax Payment System (EFTPS) to make estimated tax payments.

**Exemption from federal income tax withholding.** Generally, an employee may claim exemption from federal income tax withholding because he or she had no income tax liability last year and expects none this year. See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes. See also [Invalid Forms W-4](#), later in this section.

A Form W-4 claiming exemption from withholding is effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, an employee must give you a new Form W-4 by February 15. If the employee does not give you a new Form W-4 by February 15, begin withholding based on the last Form W-4 for the employee that did not claim an exemption from withholding or, if one was not filed, then withhold tax as if he or she is single with zero withholding allowances. If the employee provides a new Form W-4 claiming exemption from withholding on February 16 or later, you may apply it to future wages but do not refund any taxes already withheld.

**Withholding income taxes on the wages of nonresident alien employees.** In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule. Also see section 3 of Publication 51 (Circular A), Agricultural Employer's Tax Guide, for guidance on H-2A visa workers.

**Withholding adjustment for nonresident alien employees.** For 2013, apply the procedure discussed below to figure the amount of income tax to withhold from the

wages of nonresident alien employees performing services within the United States.



*Nonresident alien students from India and business apprentices from India are not subject to this procedure.*

**Instructions.** To figure how much income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Add to the wages paid to the nonresident alien employee for the payroll period the amount shown in the chart below for the applicable payroll period.

### Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 42.30
Biweekly	84.60
Semimonthly	91.70
Monthly	183.30
Quarterly	550.00
Semiannually	1,100.00
Annually	2,200.00
Daily or Miscellaneous (each day of the payroll period)	8.50

**Step 2.** Use the amount figured in *Step 1* and the number of withholding allowances claimed (generally limited to one allowance) to figure income tax withholding. Determine the value of withholding allowances by multiplying the number of withholding allowances claimed by the appropriate amount from [Table 5. Percentage Method—2013 Amount for One Withholding Allowance](#) shown on page 42. If you are using the [Percentage Method Tables for Income Tax Withholding](#), provided on pages 44–45, reduce the amount figured in *Step 1* by the value of withholding allowances and use that reduced amount to figure the income tax withholding. If you are using the [Wage Bracket Method for Income Tax Withholding](#), provided on pages 46–65, use the amount figured in *Step 1* and the number of withholding allowances to figure income tax withholding.

The amounts added under the chart above are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the chart above should not be included in any box on the employee's Form W-2 and do not increase the income tax liability of the employee. Also, these chart amounts do not increase the social security, Medicare, or FUTA tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.

**Example.** An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as “single” with one withholding allowance and indicating status as a nonresident alien on Form W-4, line 6 (see [Nonresident alien employee's Form W-4](#), later in this section). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$84.60 from the chart under [Step 1](#) (\$584.60 total). The employer then applies the applicable tables to determine the income tax withholding for nonresident aliens (see [Step 2](#)). **Reminder:** If you use the Percentage Method Tables for Income Tax Withholding, reduce the amount figured in Step 1 by the value of withholding allowances and use that reduced amount to figure income tax withholding.

The \$84.60 added to wages for calculating income tax withholding is not reported on Form W-2, and does not increase the income tax liability of the employee. The \$84.60 added amount also does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

**Supplemental wage payment.** This procedure for determining the amount of income tax withholding does not apply to a supplemental wage payment (see [section 7](#)) if the 39.6% mandatory flat rate withholding applies or if the 25% optional flat rate withholding is being used to calculate income tax withholding on the supplemental wage payment.

**Nonresident alien employee's Form W-4.** When completing Forms W-4, nonresident aliens are required to:

- Not claim exemption from income tax withholding,
- Request withholding as if they are single, regardless of their actual marital status,
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or South Korea, or a student or business apprentice from India, he or she may claim more than one allowance), and
- Write “Nonresident Alien” or “NRA” above the dotted line on line 6 of Form W-4.

If you maintain an electronic Form W-4 system, you should provide a field for nonresident aliens to enter nonresident alien status in lieu of writing “Nonresident Alien” or “NRA” above the dotted line on line 6.



*A nonresident alien employee may request additional withholding at his or her option for other purposes, although such additions should not be necessary for withholding to cover federal income tax liability related to employment.*

**Form 8233.** If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must

submit Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, with respect to the income exempt under the treaty, instead of Form W-4. See Publication 515 for details.

**IRS review of requested Forms W-4.** When requested by the IRS, you must make original Forms W-4 available for inspection by an IRS employee. You may also be directed to send certain Forms W-4 to the IRS. You may receive a notice from the IRS requiring you to submit a copy of Form W-4 for one or more of your named employees. Send the requested copy or copies of Form W-4 to the IRS at the address provided and in the manner directed by the notice. The IRS may also require you to submit copies of Form W-4 to the IRS as directed by a revenue procedure or notice published in the Internal Revenue Bulletin. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

After submitting a copy of a requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see [Invalid Forms W-4](#), later in this section). However, if the IRS later notifies you in writing the employee is not entitled to claim exemption from withholding or a claimed number of withholding allowances, withhold federal income tax based on the effective date, marital status, and maximum number of withholding allowances specified in the notice (commonly referred to as a “lock-in letter”).

**Initial lock-in letter.** The IRS also uses information reported on Form W-2 to identify employees with withholding compliance problems. In some cases, if a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. You must furnish this notice to the employee within 10 business days of receipt if the employee is employed by you as of the date of the notice. Begin withholding based on the notice on the date specified in the notice.

**Employee not performing services.** If you receive a notice for an employee who is not performing services for you, you must still furnish the notice to the employee and withhold based on the notice if any of the following apply.

- You are paying wages for the employee's prior services and the wages are subject to income tax withholding on or after the date specified in the notice.
- You reasonably expect the employee to resume services within 12 months of the date of the notice.
- The employee is on a leave of absence that does not exceed 12 months or the employee has a right to re-employment after the leave of absence.

**Termination and re-hire of employees.** If you must furnish and withhold based on the notice and the employment relationship is terminated after the date of the notice, you must continue to withhold based on the notice if you continue to pay any wages subject to income tax withholding. You must also withhold based on the notice

or modification notice if the employee resumes the employment relationship with you within 12 months after the termination of the employment relationship.

**Modification notice.** After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status and/or the number of withholding allowances permitted. You must withhold federal income tax based on the effective date specified in the modification notice.

**New Form W-4 after notice.** After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, disregard the new Form W-4. You must withhold based on the notice or modification notice unless the IRS notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

If, after you receive an IRS notice or modification notice, your employee gives you a new Form W-4 that does not claim exemption from federal income tax withholding and claims a marital status, a number of withholding allowances, and any additional withholding that results in more withholding than would result under the notice or modification notice, you must withhold tax based on the new Form W-4. Otherwise, disregard any subsequent Forms W-4 provided by the employee and withhold based on the IRS notice or modification notice.

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at [www.irs.gov/irb/2007-35\\_IRB/ar10.html](http://www.irs.gov/irb/2007-35_IRB/ar10.html).

**Substitute Forms W-4.** You are encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding. Call the IRS at 1-800-TAX-FORM (1-800-829-3676) or visit IRS.gov to obtain copies of Form W-4.

You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all current IRS rules for substitute forms. At the time you provide your substitute form to the employee, you must provide him or her with all tables, instructions, and worksheets from the current Form W-4.

You cannot accept substitute Forms W-4 developed by employees. An employee who submits an employee-developed substitute Form W-4 after October 10, 2007, will be treated as failing to furnish a Form W-4. However, continue to honor any valid employee-developed Forms W-4 you accepted before October 11, 2007.

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies the form is

correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way it is false. An employee who submits a false Form W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" on line 7 and also entered a number on line 5 or an amount on line 6.

When you get an invalid Form W-4, do not use it to figure federal income tax withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS)), you must withhold amounts as described in the instructions for these forms. Publication 1494, Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

## Social Security and Medicare Taxes

The Federal Insurance Contributions Act (FICA) provides for a federal system of old-age, survivors, disability, and hospital insurance. The old-age, survivors, and disability insurance part is financed by the social security tax. The hospital insurance part is financed by the Medicare tax. Each of these taxes is reported separately.

Generally, you are required to withhold social security and Medicare taxes from your employees' wages and pay the employer's share of these taxes. Certain types of wages and compensation are not subject to social security and Medicare taxes. See [section 5](#) and [section 15](#) for details. Generally, employee wages are subject to social security and Medicare taxes regardless of the employee's age or whether he or she is receiving social security benefits. If the employee reported tips, see [section 6](#).

**Tax rates and the social security wage base limit.** Social security and Medicare taxes have different rates and only the social security tax has a wage base limit. The wage base limit is the maximum wage subject to the tax for the year. Determine the amount of withholding for social security and Medicare taxes by multiplying each payment by the employee tax rate. There are no withholding allowances for social security and Medicare taxes.

The employee tax rate for social security is 6.2% for 2013. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700. The 2013 employee tax rate for Medicare is 1.45% (amount withheld) each for the employee and employer (2.9% total). There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.



**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on what wages are subject to Medicare tax, see the chart, [Special Rules for Various Types of Services and Payments](#), in section 15.

**Successor employer.** When corporate acquisitions meet certain requirements, wages paid by the predecessor are treated as if paid by the successor for purposes of applying the social security wage base and for applying the Additional Medicare Tax withholding threshold (that is, \$200,000 in a calendar year). You should determine whether or not you should file Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations, by reviewing the Instructions for Schedule D (Form 941). See Regulations section 31.3121(a)(1)-1(b) for more information. Also see Revenue Procedure 2004-53, 2004-34 I.R.B. 320, available at [www.irs.gov/irb/2004-34\\_IRB/ar13.html](http://www.irs.gov/irb/2004-34_IRB/ar13.html).

**Example.** Early in 2013, you bought all of the assets of a plumbing business from Mr. Martin. Mr. Brown, who had been employed by Mr. Martin and received \$2,000 in wages before the date of purchase, continued to work for you. The wages you paid to Mr. Brown are subject to social security taxes on the first \$111,700 (\$113,700 minus \$2,000). Medicare tax is due on all of the wages you pay him during the calendar year. You should include the \$2,000 Mr. Brown received while employed by Mr. Martin in determining whether Mr. Brown's wages exceed the \$200,000 for Additional Medicare Tax withholding threshold.

**Withholding of social security and Medicare taxes on nonresident aliens.** In general, if you pay wages to nonresident alien employees, you must withhold federal social security and Medicare taxes as you would for a U.S. citizen. However, see Publication 515 for exceptions to this general rule.

**International social security agreements.** The United States has social security agreements, also known as totalization agreements, with many countries that eliminate dual taxation and dual coverage. Compensation subject to social security and Medicare taxes may be exempt under one of these agreements. You can get more information and a list of agreement countries from the SSA at [www.socialsecurity.gov/international](http://www.socialsecurity.gov/international) or see section 7 of Publication 15-A.

**Religious exemption.** An exemption from social security and Medicare taxes is available to members of a recognized religious sect opposed to insurance. This exemption is available only if both the employee and the employer are members of the sect.

For more information, see Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

**Foreign persons treated as American employers.** Under IRC section 3121(z), for services performed after July 31, 2008, a foreign person who meets both of the following conditions is generally treated as an American employer for purposes of paying FICA taxes on wages paid to an employee who is a United States citizen or resident.

1. The foreign person is a member of a domestically controlled group of entities.
2. The employee of the foreign person performs services in connection with a contract between the U.S. Government (or an instrumentality of the U.S. Government) and any member of the domestically controlled group of entities. Ownership of more than 50% constitutes control.

## Part-Time Workers

For federal income tax withholding and social security, Medicare, and FUTA tax purposes, there are no differences among full-time employees, part-time employees, and employees hired for short periods. It does not matter whether the worker has another job or has the maximum amount of social security tax withheld by another employer. Income tax withholding may be figured the same way as for full-time workers. Or it may be figured by the part-year employment method explained in section 9 of Publication 15-A.

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## 10. Required Notice to Employees About the Earned Income Credit (EIC)

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 2012 were less than \$45,060 (\$50,270 if married filing jointly) that they may be eligible to claim the credit for 2012. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

You will meet this notification requirement if you issue the employee Form W-2 with the EIC notice on the back of Copy B, or a substitute Form W-2 with the same statement. You will also meet the requirement by providing Notice 797, Possible Federal Tax Refund Due to the Earned



Income Credit (EIC), or your own statement that contains the same wording.

If a substitute for Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date the substitute for Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2013.

## 11. Depositing Taxes

In general, you must deposit federal income tax withheld and both the employer and employee social security and Medicare taxes. You must use electronic funds transfer to make all federal tax deposits. See [How To Deposit](#), later in this section, for information on electronic deposit requirements.

**TIP** The credit against employment taxes for COBRA assistance payments you take on Form 941, line 12a, or Form 944, line 9a, is treated as a deposit of taxes on the first day of your return period. See [COBRA premium assistance credit](#) under Introduction for more information.

**Payment with return.** You may make a payment with Form 941 or Form 944 instead of depositing, without incurring a penalty, if one of the following applies.

- Your Form 941 total tax liability for either the current quarter or the preceding quarter is less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If you are not sure your total tax liability for the current quarter will be less than \$2,500, (and your liability for the preceding quarter was not less than \$2,500), make deposits using the semi-weekly or monthly rules so you won't be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor (defined later) and make a payment in accordance with the [Accuracy of Deposits Rule](#) discussed later in this section. This payment may be \$2,500 or more.

Employers who have been notified to file Form 944 can pay their fourth quarter tax liability with Form 944 if the fourth quarter tax liability is less than \$2,500. Employers must have deposited any tax liability due for the first, second, and third quarters according to the deposit rules to avoid failure-to-deposit penalties for deposits during those quarters.

**Separate deposit requirements for nonpayroll (Form 945) tax liabilities.** Separate deposits are required for nonpayroll and payroll income tax withholding. Do not combine deposits for Forms 941 (or Form 944) and Form 945 tax liabilities. Generally, the deposit rules for nonpayroll liabilities are the same as discussed below, except the rules apply to an annual rather than a quarterly return period. Thus, the \$2,500 threshold for the deposit require-

ment discussed earlier applies to Form 945 on an annual basis. See the separate Instructions for Form 945 for more information.

## When To Deposit

There are two deposit schedules—monthly and semi-weekly—for determining when you deposit social security, Medicare, and withheld income taxes. These schedules tell you when a deposit is due after a tax liability arises (for example, when you have a payday). Before the beginning of each calendar year, you must determine which of the two deposit schedules you are required to use. The deposit schedule you must use is based on the total tax liability you reported on Form 941 during a lookback period discussed next. Your deposit schedule is not determined by how often you pay your employees or make deposits. See special rules for Forms 944 and 945, later in this section. Also see [Application of Monthly and Semiweekly Schedules](#), later in this section.



*These rules do not apply to FUTA tax. See [section 14](#) for information on depositing FUTA tax.*

**Lookback period.** If you are a Form 941 filer, your deposit schedule for a calendar year is determined from the total taxes reported on Forms 941, line 10, in a 4-quarter lookback period. The lookback period begins July 1 and ends June 30 as shown next in Table 1. If you reported \$50,000 or less of taxes for the lookback period, you are a monthly schedule depositor; if you reported more than \$50,000, you are a semiweekly schedule depositor.

**Table 1. Lookback Period for Calendar Year 2013**

Lookback Period			
July 1, 2011 through Sep. 30, 2011	Oct. 1, 2011 through Dec. 31, 2011	Jan. 1, 2012 through Mar. 31, 2012	Apr. 1, 2012 through June 30, 2012



*The lookback period for a 2013 Form 941 filer who filed Form 944 in either 2011 or 2012 is calendar year 2011.*

If you are a Form 944 filer for the current year or either of the preceding 2 years, your deposit schedule for a calendar year is determined from the total taxes reported during the second preceding calendar year (either on your Form 941 for all 4 quarters of that year or your Form 944 for that year). The lookback period for 2013 for a Form 944 filer is calendar year 2011. If you reported \$50,000 or less of taxes for the lookback period, you are a monthly schedule depositor; if you reported more than \$50,000, you are a semiweekly schedule depositor.

If you are a Form 945 filer, your deposit schedule for a calendar year is determined from the total taxes reported on line 3 of your Form 945 for the second preceding calendar year. The lookback period for 2013 for a Form 945 filer is calendar year 2011.

**Adjustments and the lookback rule.** Adjustments made on Form 941-X, Form 944-X, and Form 945-X do not affect the amount of tax liability for previous periods for purposes of the lookback rule.

**Example.** An employer originally reported a tax liability of \$45,000 for the lookback period. The employer discovered, during January 2013, that the tax reported for one of the lookback period quarters was understated by \$10,000 and corrected this error by filing Form 941-X. This employer is a monthly schedule depositor for 2013 because the lookback period tax liabilities are based on the amounts originally reported, and they were \$50,000 or less.

**Deposit period.** The term deposit period refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The deposit periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.

## Monthly Deposit Schedule

You are a monthly schedule depositor for a calendar year if the total taxes on Form 941, line 10, for the 4 quarters in your lookback period were \$50,000 or less. **Under the monthly deposit schedule, deposit employment taxes on payments made during a month by the 15th day of the following month.** See also [Deposits on Business Days Only](#) and the [\\$100,000 Next-Day Deposit Rule](#), later in this section. Monthly schedule depositors should not file Form 941 or Form 944 on a monthly basis.

**New employers.** Your tax liability for any quarter in the lookback period before you started or acquired your business is considered to be zero. Therefore, you are a monthly schedule depositor for the first calendar year of your business. However, see the [\\$100,000 Next-Day Deposit Rule](#), later in this section.

## Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the total taxes on Form 941, line 10, during your lookback period were more than \$50,000. Under the semiweekly deposit schedule, deposit employment taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday. See also [Deposits on Business Days Only](#), later in this section.

**Note.** Semiweekly schedule depositors must complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and submit it with Form 941. If you file Form 944 and are a semiweekly schedule depositor, complete Form 945-A, Annual Record of Federal Tax Liability, and submit it with your return (instead of Schedule B).

**Table 2. Semiweekly Deposit Schedule**

IF the payday falls on a . . .	THEN deposit taxes by the following . . .
Wednesday, Thursday, and/or Friday	Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Friday

**Semiweekly deposit period spanning 2 quarters.** If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make **separate deposits** for the separate liabilities.

**Example.** If you have a pay date on Saturday, March 30, 2013 (first quarter), and another pay date on Tuesday, April 2, 2013 (second quarter), two separate deposits would be required even though the pay dates fall within the same semiweekly period. Both deposits would be due Friday, April 5, 2013.

Summary of Steps to Determine Your Deposit Schedule	
<ol style="list-style-type: none"> <li>1. Identify your lookback period (see <a href="#">Lookback period</a>, earlier in this section).</li> <li>2. Add the total taxes you reported on Form 941, line 10, during the lookback period.</li> <li>3. Determine if you are a monthly or semiweekly schedule depositor:</li> </ol>	
If the total taxes you reported in the lookback period were . . . . .	Then you are a . . . . .
\$50,000 or less	Monthly Schedule Depositor
More than \$50,000	Semiweekly Schedule Depositor

## Example of Monthly and Semiweekly Schedules

Rose Co. reported Form 941 taxes as follows:

2012 Lookback Period		2013 Lookback Period	
3rd Quarter 2010	\$12,000	3rd Quarter 2011	\$12,000
4th Quarter 2010	12,000	4th Quarter 2011	12,000
1st Quarter 2011	12,000	1st Quarter 2012	12,000
2nd Quarter 2011	12,000	2nd Quarter 2012	15,000
	<u>\$48,000</u>		<u>\$51,000</u>

Rose Co. is a monthly schedule depositor for 2012 because its tax liability for the 4 quarters in its lookback period (third quarter 2010 through second quarter 2011) was not more than \$50,000. However, for 2013, Rose Co. is a semiweekly schedule depositor because the total taxes exceeded \$50,000 for the 4 quarters in its lookback period (third quarter 2011 through second quarter 2012).

## Deposits on Business Days Only

If a deposit is required to be made on a day that is not a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on a Friday and Friday is a legal holiday, the deposit will be considered timely if it is made by the following Monday (if that Monday is a business day).

**Semiweekly schedule depositors** have at least 3 business days to make a deposit. If any of the 3 weekdays after the end of a semiweekly period is a legal holiday, you will have an additional day for each day that is a legal holiday to make the required deposit. For example, if a semiweekly schedule depositor accumulated taxes for payments made on Friday and the following Monday is a legal holiday, the deposit normally due on Wednesday may be made on Thursday (this allows 3 business days to make the deposit).

**Legal holiday.** The term “legal holiday” means any legal holiday in the District of Columbia. Legal holidays for 2013 are listed below.

- January 1— New Year's Day
- January 21— Birthday of Martin Luther King, Jr.
- February 18— Washington's Birthday
- April 16— District of Columbia Emancipation Day
- May 27— Memorial Day
- July 4— Independence Day
- September 2— Labor Day
- October 14— Columbus Day
- November 11— Veterans' Day
- November 28— Thanksgiving Day
- December 25— Christmas Day

## Application of Monthly and Semiweekly Schedules

The terms “monthly schedule depositor” and “semiweekly schedule depositor” do not refer to how often your business pays its employees or even how often you are required to make deposits. The terms identify which set of deposit rules you must follow when an employment tax liability arises. The deposit rules are based on the dates when wages are paid (for example, cash basis); not on when tax liabilities are accrued for accounting purposes.

**Monthly schedule example.** Spruce Co. is a monthly schedule depositor with seasonal employees. It paid wages each Friday during January but did not pay any wages during February. Under the monthly deposit schedule, Spruce Co. must deposit the combined tax liabilities for

the four January paydays by February 15. Spruce Co. does not have a deposit requirement for February (due by March 15) because no wages were paid and, therefore, it did not have a tax liability for February.

**Semiweekly schedule example.** Green, Inc. is a semiweekly schedule depositor and pays wages once each month on the last Friday of the month. Although Green, Inc., has a semiweekly deposit schedule, it will deposit just once a month because it pays wages only once a month. The deposit, however, will be made under the semiweekly deposit schedule as follows: Green, Inc.'s tax liability for the April 26, 2013 (Friday), payday must be deposited by May 1, 2013 (Wednesday). Under the semiweekly deposit schedule, liabilities for wages paid on Wednesday through Friday must be deposited by the following Wednesday.

## \$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more in taxes on any day during a monthly or semiweekly deposit period (see [Deposit period](#), earlier in this section), you must deposit the tax by the next business day, whether you are a monthly or semiweekly schedule depositor.

For purposes of the \$100,000 rule, do not continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of \$95,000 on a Tuesday (of a Saturday-through-Tuesday deposit period) and accumulated a \$10,000 liability on Wednesday, the \$100,000 next-day deposit rule does not apply. Thus, \$95,000 must be deposited by Friday and \$10,000 must be deposited by the following Wednesday.

However, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit this amount on Tuesday, the next business day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. must deposit the \$30,000 by Friday (following the semiweekly deposit schedule).



*If you are a monthly schedule depositor and accumulate a \$100,000 tax liability on any day, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year.*

**Example.** Elm, Inc., started its business on May 1, 2013. On May 8, it paid wages for the first time and accumulated a tax liability of \$40,000. On Friday, May 10, 2013, Elm, Inc., paid wages and accumulated a liability of \$60,000, bringing its total accumulated tax liability to \$100,000. Because this was the first year of its business, the tax liability for its lookback period is considered to be zero, and it would be a monthly schedule depositor based

on the lookback rules. However, since Elm, Inc., accumulated a \$100,000 liability on May 10, it became a semi-weekly schedule depositor on May 11. It will be a semi-weekly schedule depositor for the remainder of 2013 and for 2014. Elm, Inc., is required to deposit the \$100,000 by Monday, May 13, the next business day.

## Accuracy of Deposits Rule

You are required to deposit 100% of your tax liability on or before the deposit due date. However, penalties will not be applied for depositing less than 100% if both of the following conditions are met.

- Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited.
- The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

### Makeup Date for Deposit Shortfall:

1. **Monthly schedule depositor.** Deposit the shortfall or pay it with your return by the due date of your return for the return period in which the shortfall occurred. You may pay the shortfall with your return even if the amount is \$2,500 or more.
2. **Semiweekly schedule depositor.** Deposit by the earlier of:
  - a. The first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or
  - b. The due date of your return (for the return period of the tax liability).

For example, if a semiweekly schedule depositor has a deposit shortfall during July 2013, the shortfall makeup date is August 16, 2013 (Friday). However, if the shortfall occurred on the required April 3, 2013 (Wednesday) deposit due date for a March 29, 2013 (Friday) pay date, the return due date for the March 29, 2013 pay date (April 30, 2013) would come before the May 15, 2013 (Wednesday) shortfall makeup date. In this case, the shortfall must be deposited by April 30, 2013.

## How To Deposit

You must deposit employment taxes, including Form 945 taxes, by electronic funds transfer. See [Payment with return](#), earlier in this section, for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

**Electronic deposit requirement.** You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll

service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of Treasury. To get more information or to enroll in EFTPS, call 1-800-555-4477. You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov). Additional information about EFTPS is also available in Publication 966.

**When you receive your EIN.** If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in EFTPS. You will receive information about Express Enrollment in your Employer Identification Number (EIN) Package and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your “How to Activate Your Enrollment” brochure to activate your enrollment and begin making your payroll tax deposits. Be sure to tell your payroll provider about your EFTPS enrollment.

**Deposit record.** For your records, an Electronic Funds Transfer (EFT) Trace Number will be provided with each successful payment. The number can be used as a receipt or to trace the payment.

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date the deposit is due. If you use a third party to make a deposit on your behalf, they may have different cutoff times.

**Same-day payment option.** If you fail to initiate a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Application (FTA). To use the same-day payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide to your financial institution to make a same-day wire payment, visit [www.eftps.gov](http://www.eftps.gov) to download the *Same-Day Payment Worksheet*.

**How to claim credit for overpayments.** If you deposited more than the right amount of taxes for a quarter, you can choose on Form 941 for that quarter (or on Form 944 for that year) to have the overpayment refunded or applied as a credit to your next return. Do not ask EFTPS to request a refund from the IRS for you.

## Deposit Penalties

**TIP** Although the deposit penalties information provided below refers specifically to Form 941, these rules also apply to Form 945 and Form 944 (if the employer required to file Form 944 does not qualify for the exception to the deposit requirements discussed under [Payment with return](#), earlier in this section).

Penalties may apply if you do not make required deposits on time or if you make deposits for less than the required amount. The penalties do not apply if any failure to make



a proper and timely deposit was due to reasonable cause and not to willful neglect. The IRS may also waive penalties if you inadvertently fail to deposit in the first quarter you were required to deposit any employment tax, or in the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.

For amounts not properly or timely deposited, the penalty rates are as follows.

- 2% - Deposits made 1 to 5 days late.
- 5% - Deposits made 6 to 15 days late.
- 10% - Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
- 10% - Amounts (that should have been deposited) paid directly to the IRS, or paid with your tax return. But see [Payment with return](#), earlier in this section, for an exception.
- 15% - Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability.

**Special rule for former Form 944 filers.** If you filed Form 944 for the prior year and file Forms 941 for the current year, the failure-to-deposit penalty will not apply to a late deposit of employment taxes for January of the current year if the taxes are deposited in full by March 15 of the current year.

**Order in which deposits are applied.** Deposits generally are applied to the most recent tax liability within the quarter. If you receive a failure-to-deposit penalty notice, you may designate how your deposits are to be applied in order to minimize the amount of the penalty if you do so within 90 days of the date of the notice. Follow the instructions on the penalty notice you received. For more information on designating deposits, see Revenue Procedure 2001-58. You can find Revenue Procedure 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at [www.irs.gov/pub/irs-irbs/irb01-50.pdf](http://www.irs.gov/pub/irs-irbs/irb01-50.pdf).

**Example.** Cedar, Inc. is required to make a deposit of \$1,000 on June 15 and \$1,500 on July 15. It does not make the deposit on June 15. On July 15, Cedar, Inc. deposits \$2,000. Under the deposits rule, which applies deposits to the most recent tax liability, \$1,500 of the deposit is applied to the July 15 deposit and the remaining \$500 is applied to the June deposit. Accordingly, \$500 of the June 15 liability remains undeposited. The penalty on this underdeposit will apply as explained earlier.

**Trust fund recovery penalty.** If federal income, social security, or Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of a sole proprietorship, or any other person or entity that is responsible for collecting, accounting for, and paying over trust fund taxes. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

**Willfully** means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows the required actions of collecting, accounting for or paying over trust fund taxes are not taking place, or recklessly disregards obvious and known risks to the government's right to receive trust fund taxes.

**Separate accounting when deposits are not made or withheld taxes are not paid.** Separate accounting may be required if you do not pay over withheld employee social security, Medicare, or income taxes; deposit required taxes; make required payments; or file tax returns. In this case, you would receive written notice from the IRS requiring you to deposit taxes into a special trust account for the U.S. Government.



*You may be charged with criminal penalties if you do not comply with the special bank deposit requirements for the special trust account for the U.S. Government.*

**"Averaged" failure-to-deposit penalty.** IRS may assess an "averaged" failure-to-deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete Form 941, line 16, when your tax liability shown on Form 941, line 10, equaled or exceeded \$2,500.

The IRS may also assess an "averaged" FTD penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability shown on Form 941, line 10, equaled or exceeded \$2,500 and you:

- Completed Form 941, line 16, instead of Schedule B (Form 941),
- Failed to attach a properly completed Schedule B (Form 941), or
- Improperly completed Schedule B (Form 941) by, for example, entering tax deposits instead of tax liabilities in the numbered spaces.

The FTD penalty is figured by distributing your total tax liability shown on Form 941, line 10, equally throughout the tax period. As a result, your deposits and payments may not be counted as timely because the actual dates of your tax liabilities cannot be accurately determined.

You can avoid an "averaged" FTD penalty by reviewing your return before you file it. Follow these steps before submitting your Form 941.

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on Form 941, line 16.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Schedule B (Form 941) in the lines that represent the dates your employees were paid.
- Verify your total liability shown on Form 941, line 16, or the bottom of Schedule B (Form 941) equals your tax liability shown on Form 941, line 10.
- Do not show negative amounts on Form 941, line 16, or Schedule B (Form 941).
- For prior period errors **do not** adjust your tax liabilities reported on Form 941, line 16, or on Schedule B (Form 941). Instead, file an adjusted return (Form 941-X, 944-X, or 945-X) if you are also adjusting your tax liability. If you are only adjusting your deposits in response to a failure-to-deposit penalty notice, see the Instructions for Schedule B (Form 941) or the Instructions for Form 945-X (for Forms 944 and 945).

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## 12. Filing Form 941 or Form 944

**Form 941.** Each quarter, all employers who pay wages subject to income tax withholding (including withholding on sick pay and supplemental unemployment benefits) or social security and Medicare taxes must file Form 941 unless the employer is required to file Form 944 or the following exceptions apply. Form 941 must be filed by the last day of the month that follows the end of the quarter. See the [Calendar](#), earlier.

**Form 944.** If you receive written notification you qualify for the Form 944 program, you must file Form 944 instead of Form 941. If you received this notification, but prefer to file Form 941, you can request to have your filing requirement changed to Form 941 if you satisfy certain requirements. See the Instructions for Form 944 for details. Employers who must file Form 944 have until the last day of the month that follows the end of the year to file Form 944.

**Exceptions.** The following exceptions apply to the filing requirements for Forms 941 and 944.

- **Seasonal employers who no longer file for quarters when they regularly have no tax liability because they have paid no wages.** To alert the IRS you will not have to file a return for one or more quarters during the year, check the "Seasonal employer" box on Form 941, line 18. When you fill out Form 941, be sure to check the box on the top of the form that corresponds to the quarter reported. Generally, the IRS will not inquire about unfiled returns if at least one

taxable return is filed each year. However, you must check the "Seasonal employer" box on **every** Form 941 you file. Otherwise, the IRS will expect a return to be filed for each quarter.

- **Household employers reporting social security and Medicare taxes and/or withheld income tax.** If you are a sole proprietor and file Form 941 or Form 944 for business employees, you may include taxes for household employees on your Form 941 or Form 944. Otherwise, report social security and Medicare taxes and income tax withholding for household employees on Schedule H (Form 1040), Household Employment Taxes. See Publication 926, Household Employer's Tax Guide, for more information.
- **Employers reporting wages for employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or Puerto Rico.** If your employees are not subject to U.S. income tax withholding, use Forms 941-SS, 944, or Formulario 944(SP). Employers in Puerto Rico use Formularios 941-PR, 944-SP, or Form 944. If you have both employees who are subject to U.S. income tax withholding and employees who are not subject to U.S. income tax withholding, you must file only Form 941 (or Form 944 or Formulario 944-SP) and include all your employees' wages on that form. For more information, see Publication 80 (Circular SS), Federal Tax Guide for Employers in US Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, or Publicación 179 (Circular PR), Guía Contributiva Federal para Patronos Puertorriqueños.
- **Agricultural employers reporting social security, Medicare, and withheld income taxes.** Report these taxes on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. For more information, see Publication 51 (Circular A).

**Form 941 e-file.** The Form 941 e-file program allows a taxpayer to electronically file Form 941 or Form 944 using a computer with an internet connection and commercial tax preparation software. For more information, visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile), or call 1-866-255-0654.

**Electronic filing by reporting agents.** Reporting agents filing Forms 941 or Form 944 for groups of taxpayers can file them electronically. See *Reporting Agents* in section 7 of Publication 15-A.

**Penalties.** For each whole or part month a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is generally 25% of the tax due. Also, for each whole or part month the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty.

The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have a reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

**Note.** In addition to any penalties, interest accrues from the due date of the tax on any unpaid balance.

If income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you may be personally liable for the trust fund recovery penalty. See [Trust fund recovery penalty](#) in section 11.

Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure tax returns are filed and all taxes are paid or deposited correctly and on time.

**Do not file more than one Form 941 per quarter or more than one Form 944 per year.** Employers with multiple locations or divisions must file only one Form 941 per quarter or one Form 944 per year. Filing more than one return may result in processing delays and may require correspondence between you and the IRS. For information on making adjustments to previously filed returns, see [section 13](#).

#### Reminders about filing.

- Do not report more than 1 calendar quarter on a Form 941.
- If you need Form 941 or Form 944, get one from the IRS in time to file the return when due. See [Ordering Employer Tax Products](#), earlier.
- Enter your name and EIN on Form 941 or Form 944. Be sure they are exactly as they appeared on earlier returns.
- See the Instructions for Form 941 or the Instructions for Form 944 for information on preparing the form.

**Final return.** If you go out of business, you must file a final return for the last quarter (last year for Form 944) in which wages are paid. If you continue to pay wages or other compensation for periods following termination of your business, you must file returns for those periods. See the Instructions for Form 941 or the Instructions for Form 944 for details on how to file a final return.

If you are required to file a final return, you are also required to furnish Forms W-2 to your employees by the due date of your final return. File Forms W-2 and W-3 with the SSA by the last day of the month that follows the due date of your final return. Do not send an original or copy of your Form 941 or Form 944 to the SSA. See the General Instructions for Forms W-2 and W-3 for more information.

**Filing late returns for previous years.** If possible, get a copy of Form 941 or Form 944 (and separate instructions) with a revision date showing the year for which your delinquent return is being filed. See [Quick and Easy Access to IRS Tax Help and Tax Products](#), located at the end of this publication, for various ways to secure any necessary

forms and instructions. Contact the IRS at 1-800-829-4933 if you have any questions.

**Table 3. Social Security and Medicare Tax Rates (for 3 prior years)**

Calendar Year	Wage Base Limit (each employee)	Tax Rate on Taxable Wages and Tips
2012–Social Security	\$110,100	10.4%
2012–Medicare	All Wages	2.9%
2011–Social Security	\$106,800	10.4%
2011–Medicare	All Wages	2.9%
2010–Social Security	\$106,800	12.4%
2010–Medicare	All Wages	2.9%

**Reconciling Forms W-2, W-3, and 941 or 944.** When there are discrepancies between Forms 941 or Form 944 filed with the IRS and Forms W-2 and W-3 filed with the SSA, the IRS must contact you to resolve the discrepancies.

Take the following steps to help reduce discrepancies.

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and on Form 941 or Form 944.
2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, 941, and 944.
3. Report employee share of social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages.
4. Report employee share of Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages.
5. Make sure the social security wage amount for each employee does not exceed the annual social security wage base limit (for example, \$113,700 for 2013).
6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.
7. If you used an EIN on any Form 941 or Form 944 for the year that is different from the EIN reported on Form W-3, enter the other EIN on Form W-3 in the box for “Other EIN used this year.”
8. Be sure the amounts on Form W-3 are the total of amounts from Forms W-2.
9. Reconcile Form W-3 with your four quarterly Forms 941 or annual Form 944 by comparing amounts reported for:
  - a. Income tax withholding;
  - b. Social security wages, social security tips, and Medicare wages and tips. Form W-3 should include Forms 941 or Form 944 adjustments only for the current year (that is, if the Form 941 or Form 944 adjustments include amounts for a prior year,

do not report those prior year adjustments on the current-year Forms W-2 and W-3); and

- c. Social security and Medicare taxes. Generally, the amounts shown on the four quarterly Forms 941 or the annual Form 944, including current-year adjustments, should be approximately twice the amounts shown on Form W-3. This is because Form 941 and Form 944 include both the employer and employee shares of social security and Medicare taxes.

Do not report on Form 941 or Form 944 backup withholding or income tax withholding on nonpayroll payments such as pensions, annuities, and gambling winnings. Nonpayroll withholding must be reported on Form 945. See the Instructions for Form 945 for details. Income tax withholding required to be reported on Forms 1099 or W-2G must be reported on Form 945. Only taxes and withholding properly reported on Form W-2 should be reported on Form 941 or Form 944.

Amounts reported on Forms W-2, W-3, and Forms 941 or Form 944 may not match for valid reasons. If they do not match, you should determine the reasons they are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA. See the Instructions for Schedule D (Form 941) if you need to explain any discrepancies that were caused by an acquisition, statutory merger, or consolidation.

## 13. Reporting Adjustments to Form 941 or Form 944

### Current Period Adjustments

In certain cases, amounts reported as social security and Medicare taxes on Form 941, lines 5a–5d, column 2 (Form 944, lines 4a–4c, column 2), must be adjusted to arrive at your correct tax liability (for example, excluding amounts withheld by a third-party payor or amounts you were not required to withhold). Current period adjustments are reported on Form 941, lines 7–9, or Form 944, line 6, and include the following types of adjustments.

**Fractions-of-cents adjustment.** If there is a small difference between total taxes after adjustments (Form 941, line 10; Form 944, line 7) and total deposits (Form 941, line 13; Form 944, line 10), it may have been caused, all or in part, by rounding to the nearest cent each time you computed payroll. This rounding occurs when you figure the amount of social security and Medicare tax to be withheld and deposited from each employee's wages. The IRS refers to rounding differences relating to employee withholding of social security and Medicare taxes as "fractions-of-cents" adjustments. If you pay your taxes with Form 941 (or Form 944) instead of making deposits because your total taxes for the quarter (year for Form 944) are less than \$2,500, you also may report a fractions-of-cents adjustment.

To determine if you have a fractions-of-cents adjustment for 2013, multiply the total wages and tips for the quarter subject to:

- Social security tax reported on Form 941 or Form 944 by the employee's tax rate for social security,
- Medicare tax reported on Form 941 or Form 944 by 1.45% (.0145), and
- Additional Medicare Tax reported on Form 941 or 944 by 0.9% (.009).

Compare these amounts (the employee share of social security and Medicare taxes) with the total social security and Medicare taxes actually withheld from employees for the quarter (from your payroll records). The difference, positive or negative, is your fractions-of-cents adjustment to be reported on Form 941, line 7, or Form 944, line 6. If the actual amount withheld is less, report a negative adjustment using a minus sign (if possible, otherwise use parentheses) in the entry space. If the actual amount is more, report a positive adjustment.



*For the above adjustments, prepare and retain a brief supporting statement explaining the nature and amount of each. Do not attach the statement to Form 941 or Form 944.*

**Example.** Cedar, Inc. was entitled to the following current period adjustments.

- **Fractions of cents.** Cedar, Inc. determined the amounts withheld and deposited for social security and Medicare taxes during the quarter were a net \$1.44 more than the employee share of the amount figured on Form 941, lines 5a–5d, column 2 (social security and Medicare taxes). This difference was caused by adding or dropping fractions of cents when figuring social security and Medicare taxes for each wage payment. Cedar, Inc. must report a positive \$1.44 fractions-of-cents adjustment on Form 941, line 7.
- **Third-party sick pay.** Cedar, Inc. included taxes of \$2,000 for sick pay on Form 941, lines 5a and 5c, column 2, for social security and Medicare taxes. However, the third-party payor of the sick pay withheld and paid the employee share (\$1,000) of these taxes. Cedar, Inc. is entitled to a \$1,000 sick pay adjustment (negative) on Form 941, line 8.
- **Life insurance premiums.** Cedar, Inc. paid group-term life insurance premiums for policies in excess of \$50,000 for former employees. The former employees must pay the employee share of the social security and Medicare taxes (\$200) on the policies. However, Cedar, Inc. must include the employee share of these taxes with the social security and Medicare taxes reported on Form 941, lines 5a and 5c, column 2. Therefore, Cedar, Inc. is entitled to a negative \$200 adjustment on Form 941, line 9.

**Adjustment of tax on third-party sick pay.** Report both the employer and employee shares of social security and Medicare taxes for sick pay on Form 941, lines 5a and 5c



(Form 944, lines 4a and 4c). If the aggregate wages paid for an employee by the employer and third-party payor exceed \$200,000 for the calendar year, report the Additional Medicare Tax on Form 941, line 5d. Show as a negative adjustment on Form 941, line 8 (Form 944, line 6), the social security and Medicare taxes withheld on sick pay by a third-party payor. See section 6 of Publication 15-A for more information.

**Adjustment of tax on tips.** If, by the 10th of the month after the month you received an employee's report on tips, you do not have enough employee funds available to withhold the employee's share of social security and Medicare taxes, you no longer have to collect it. However, report the entire amount of these tips on Form 941, lines 5b and 5c (Form 944, lines 4b and 4c). If the aggregate wages and tips paid for an employee exceed \$200,000 for the calendar year, report the Additional Medicare Tax on Form 941, line 5d. Include as a negative adjustment on Form 941, line 9 (Form 944, line 6), the total uncollected employee share of the social security and Medicare taxes.

**Adjustment of tax on group-term life insurance premiums paid for former employees.** The employee share of social security and Medicare taxes for premiums on group-term life insurance over \$50,000 for a former employee is paid by the former employee with his or her tax return and is not collected by the employer. However, include all social security and Medicare taxes for such coverage on Form 941, lines 5a and 5c (Form 944, lines 4a and 4c). If the amount paid for an employee for premiums on group-term life insurance combined with other wages exceeds \$200,000 for the calendar year, report the Additional Medicare Tax on Form 941, line 5d. Back out the amount of the employee share of these taxes as a negative adjustment on Form 941, line 9 (Form 944, line 6). See Publication 15-B for more information on group-term life insurance.

**No change to record of federal tax liability.** Do not make any changes to your record of federal tax liability reported on Form 941, line 16, or Schedule B (Form 941) (Form 945-A for Form 944 filers) for current period adjustments. The amounts reported on the record reflect the actual amounts you withheld from employees' wages for social security and Medicare taxes. Because the current period adjustments make the amounts reported on Form 941, lines 5a–5d, column 2 (Form 944, lines 4a–4c, column 2), equal the actual amounts you withheld (the amounts reported on the record), no additional changes to the record of federal tax liability are necessary for these adjustments.

## Prior Period Adjustments

**Forms for prior period adjustments.** The Internal Revenue Service has developed Form 941-X and Form 944-X to replace Form 941c, Supporting Statement to Correct Information. There are also Forms 943-X, 945-X, and CT-1X to report corrections on the corresponding returns.

Form 941-X and Form 944-X also replace Form 843, Claim for Refund or Request for Abatement, for employers

to request a refund or abatement of overreported employment taxes. Continue to use Form 843 when requesting a refund or abatement of assessed interest or penalties.



See *Revenue Ruling 2009-39, 2009-52 I.R.B. 951*, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Revenue Ruling 2009-39, at [www.irs.gov/irb/2009-52\\_IRB/ar14.html](http://www.irs.gov/irb/2009-52_IRB/ar14.html).

**Background.** Treasury Decision 9405 changed the process for making interest-free adjustments to employment taxes reported on Form 941 and Form 944 and for filing a claim for refund of employment taxes. Treasury Decision 9405, 2008-32 I.R.B. 293, is available at [www.irs.gov/irb/2008-32\\_irb/ar13.html](http://www.irs.gov/irb/2008-32_irb/ar13.html). You will use the adjustment process if you underreported employment taxes and are making a payment, or if you overreported employment taxes and will be applying the credit to the Form 941 or Form 944 period during which you file Form 941-X or Form 944-X. You will use the claim process if you overreported employment taxes and are requesting a refund or abatement of the overreported amount. We use the terms “correct” and “corrections” to include interest-free adjustments under sections 6205 and 6413, and claims for refund and abatement under sections 6402, 6414, and 6404 of the Internal Revenue Code.

**Correcting employment taxes.** When you discover an error on a previously filed Form 941 or Form 944, you **must**:

- Correct that error using Form 941-X or Form 944-X,
- File a separate Form 941-X or Form 944-X for each Form 941 or Form 944 you are correcting, and
- File Form 941-X or Form 944-X separately. **Do not** file with Form 941 or Form 944.

Continue to report current quarter adjustments for fractions of cents, third-party sick pay, tips, and group-term life insurance on Form 941 using lines 7–9, and on Form 944 using line 6.

Report the correction of underreported and overreported amounts for the same tax period on a single Form 941-X or Form 944-X unless you are requesting a refund. If you are requesting a refund and are correcting both underreported and overreported amounts, file one Form 941-X or Form 944-X correcting the underreported amounts only and a second Form 941-X or Form 944-X correcting the overreported amounts.

See the chart on the back of Form 941-X or Form 944-X for help in choosing whether to use the adjustment process or the claim process. See the Instructions for Form 941-X or the Instructions for Form 944-X for details on how to make the adjustment or claim for refund or abatement.

**Income tax withholding adjustments.** In a current calendar year, correct prior quarter income tax withholding errors by making the correction on Form 941-X when you discover the error.

You may make an adjustment only to correct income tax withholding errors discovered during the same calendar year in which you paid the wages. This is because the employee uses the amount shown on Form W-2 as a credit when filing his or her income tax return (Form 1040, etc.).

You cannot adjust amounts reported as income tax withheld in a prior calendar year unless it is to correct an administrative error or section 3509 applies. An administrative error occurs if the amount you entered on Form 941 or Form 944 is not the amount you actually withheld. For example, if the total income tax actually withheld was incorrectly reported on Form 941 or Form 944 due to a mathematical or transposition error, this would be an administrative error. The administrative error adjustment corrects the amount reported on Form 941 or Form 944 to agree with the amount actually withheld from employees and reported on their Forms W-2.

#### **Additional Medicare Tax withholding adjustments.**

Generally, the rules discussed above under [Income tax withholding adjustments](#) apply to Additional Medicare Tax withholding adjustments. That is, you may make an adjustment only to correct Additional Medicare Tax withholding errors discovered during the same calendar year in which you paid wages. You should not adjust amounts reported in a prior calendar year unless it is to correct an administrative error or section 3509 applies. If you have overpaid Additional Medicare Tax, you should not file a claim for refund for the amount of the overpayment unless the amount was not actually withheld from the employee's wages.

**Collecting underwithheld taxes from employees.** If you withheld no income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from later pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld income tax must be recovered from the employee on or before the last day of the calendar year. There are special rules for tax on tips (see [section 6](#)) and fringe benefits (see [section 5](#)).

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the correct amount of income, social security, or Medicare taxes from wages paid, repay or reimburse the employee the excess. Any excess income tax or Additional Medicare Tax withholding should be repaid or reimbursed to the employee before the end of the calendar year in which it was withheld. Keep in your records the employee's written receipt showing the date and amount of the repayment or record of reimbursement. If you did not repay or reimburse the employee, you must report and pay each excess amount when you file Form 941 for the quarter (or Form 944 for the year) in which you withheld too much tax.

**Correcting filed Forms W-2 and W-3.** When adjustments are made to correct wages and social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also need to file Form

W-2c and Form W-3c with the SSA. Up to five Forms W-2c per Form W-3c may now be filed per session over the Internet, with no limit on the number of sessions. For more information, visit the Social Security Administration's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**Exceptions to interest-free corrections of employment taxes.** A correction will **not** be eligible for interest-free treatment if:

- The failure to report relates to an issue raised in an IRS examination of a prior return, or
- The employer knowingly underreported its employment tax liability.

A correction will **not** be eligible for interest-free treatment after the **earlier** of the following:

- Receipt of an IRS notice and demand for payment after assessment or
- Receipt of an IRS Notice of Determination of Worker Classification (Letter 3523).

## **Wage Repayments**

If an employee repays you for wages received in error, do not offset the repayments against current-year wages unless the repayments are for amounts received in error in the current year.

**Repayment of current year wages.** If you receive repayments for wages paid during a prior quarter in the current year, report adjustments on Form 941-X to recover income tax withholding and social security and Medicare taxes for the repaid wages.

**Repayment of prior year wages.** If you receive repayments for wages paid during a prior year, report an adjustment on Form 941-X or Form 944-X to recover the social security and Medicare taxes. You should not make an adjustment for income tax or Additional Medicare Tax withholding because the wages were wages and income to the employee for the prior year.

You also must file Forms W-2c and W-3c with the SSA to correct social security and Medicare wages and taxes. Do not correct wages (box 1) on Form W-2c for the amount paid in error. Give a copy of Form W-2c to the employee.

**Employee reporting of repayment.** The wages paid in error in the prior year remain taxable to the employee for that year. This is because the employee received and had use of those funds during that year. The employee is not entitled to file an amended return (Form 1040X) to recover the income tax on these wages. Instead, the employee is entitled to a deduction (or credit in some cases) for the repaid wages on his or her income tax return for the year of repayment.

## 14. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act, with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For a list of state unemployment agencies, visit the U.S. Department of Labor's website at [www.workforcesecurity.dol.gov/unemploy/agencies.asp](http://www.workforcesecurity.dol.gov/unemploy/agencies.asp). Only the employer pays FUTA tax; it is not withheld from the employee's wages. For more information, see the Instructions for Form 940.



*Services rendered to a federally recognized Indian tribal government (or any subdivision, subsidiary, or business wholly owned by such an Indian tribe) are exempt from FUTA tax, subject to the tribe's compliance with state law. For more information, see Internal Revenue Code section 3309(d).*

**Who must pay?** Use the following three tests to determine whether you must pay FUTA tax. Each test applies to a different category of employee, and each is independent of the others. If a test describes your situation, you are subject to FUTA tax on the wages you pay to employees in that category during the current calendar year.

### 1. General test.

You are subject to FUTA tax in 2013 on the wages you pay employees who are not farmworkers or household workers if:

- You paid wages of \$1,500 or more in any calendar quarter in 2012 or 2013, or
- You had one or more employees for at least some part of a day in any 20 or more different weeks in 2012 or 20 or more different weeks in 2013.

### 2. Household employees test.

You are subject to FUTA tax if you paid total cash wages of \$1,000 or more to household employees in any calendar quarter in 2012 or 2013. A household employee is an employee who performs household work in a private home, local college club, or local fraternity or sorority chapter.

### 3. Farmworkers test.

You are subject to FUTA tax on the wages you pay to farmworkers if:

- You paid cash wages of \$20,000 or more to farmworkers during any calendar quarter in 2012 or 2013, or
- You employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2012 or 20 or more different weeks in 2013.

**Computing FUTA tax.** For 2013, the FUTA tax rate is 6.0%. The tax applies to the first \$7,000 you pay to each

employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different.

Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as much as 5.4% of FUTA taxable wages. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.6%. You are entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state is not determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

In some states, the wages subject to state unemployment tax are the same as the wages subject to FUTA tax. However, certain states exclude some types of wages from state unemployment tax, even though they are subject to FUTA tax (for example, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits). In such a case, you may be required to deposit more than 0.6% FUTA tax on those wages. See the Instructions for Form 940 for further guidance.



*In years when there are credit reduction states, you must include liabilities owed for credit reduction with your fourth quarter deposit. You may deposit the anticipated extra liability throughout the year, but it is not due until the due date for the deposit for the fourth quarter, and the associated liability should be recorded as being incurred in the fourth quarter. See the Instructions for Form 940 for more information.*

**Successor employer.** If you acquired a business from an employer who was liable for FUTA tax, you may be able to count the wages that employer paid to the employees who continue to work for you when you figure the \$7,000 FUTA tax wage base. See the Instructions for Form 940.

**Depositing FUTA tax.** For deposit purposes, figure FUTA tax quarterly. Determine your FUTA tax liability by multiplying the amount of taxable wages paid during the quarter by 0.6%. Stop depositing FUTA tax on an employee's wages when he or she reaches \$7,000 in taxable wages for the calendar year.

If your FUTA tax liability for any calendar quarter is \$500 or less, you do not have to deposit the tax. Instead, you may carry it forward and add it to the liability figured in the next quarter to see if you must make a deposit. If your FUTA tax liability for any calendar quarter is over \$500 (including any FUTA tax carried forward from an earlier quarter), you must deposit the tax by electronic funds transfer. See [section 11](#) for more information on electronic funds transfer.

**Household employees.** You are not required to deposit FUTA taxes for household employees unless you report their wages on Form 941, 943, or 944. See Publication 926 for more information.

**When to deposit.** Deposit the FUTA tax by the last day of the first month that follows the end of the quarter. If the due date for making your deposit falls on a Saturday,

Sunday, or legal holiday, you may make your deposit on the next business day.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less, you can make a deposit, pay the tax with a credit or debit card, or pay the tax with your 2012 Form 940 by January 31. For information on paying your taxes with a credit or debit card, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

**Table 4. When to Deposit FUTA Taxes**

Quarter	Ending	Due Date
Jan.–Feb.–Mar.	Mar. 31	Apr. 30
Apr.–May–June	June 30	July 31
July–Aug.–Sept.	Sept. 30	Oct. 31
Oct.–Nov.–Dec.	Dec. 31	Jan. 31

**Reporting FUTA tax.** Use Form 940 to report FUTA tax. File your 2012 Form 940 by January 31, 2013. However, if you deposited all FUTA tax when due, you may file on or before February 11, 2013. If you do not receive Form 940, you can get a form by calling 1-800-TAX-FORM (1-800-829-3676).

**Household employees.** If you did not report employment taxes for household employees on Forms 941, 943, or 944, report FUTA tax for these employees on Schedule H (Form 1040). See Publication 926 for more information. You must have an EIN to file Schedule H (Form 1040).

**Electronic filing by reporting agents.** Reporting agents filing Forms 940 for groups of taxpayers can file them electronically. See the *Reporting Agent* discussion in section 7 of Publication 15-A.



# 15. Special Rules for Various Types of Services and Payments

Section references are to the Internal Revenue Code unless otherwise noted.

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	FUTA
<b>Aliens, nonresident.</b>	See Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Publication 519, U.S. Tax Guide for Aliens.		
<b>Aliens, resident:</b>			
1. Service performed in the U.S.	Same as U.S. citizen.	Same as U.S. citizen. (Exempt if any part of service as crew member of foreign vessel or aircraft is performed outside U.S.)	Same as U.S. citizen.
2. Service performed outside U.S.	Withhold	Taxable if (1) working for an American employer or (2) an American employer by agreement covers U.S. citizens and residents employed by its foreign affiliates.	Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.
<b>Cafeteria plan benefits under section 125.</b>	If employee chooses cash, subject to all employment taxes. If employee chooses another benefit, the treatment is the same as if the benefit was provided outside the plan. See Publication 15-B for more information.		
<b>Deceased worker:</b>			
1. Wages paid to beneficiary or estate in same calendar year as worker's death. See the Instructions for Forms W-2 and W-3 for details.	Exempt	Taxable	Taxable
2. Wages paid to beneficiary or estate after calendar year of worker's death.	Exempt	Exempt	Exempt
<b>Dependent care assistance programs.</b>	Exempt to the extent it is reasonable to believe amounts are excludable from gross income under section 129.		
<b>Disabled worker's wages</b> paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	Withhold	Exempt, if worker did not perform any service for employer during period for which payment is made.	Taxable
<b>Employee business expense reimbursement:</b>			
1. Accountable plan.			
a. Amounts not exceeding specified government rate for per diem or standard mileage.	Exempt	Exempt	Exempt
b. Amounts in excess of specified government rate for per diem or standard mileage.	Withhold	Taxable	Taxable
2. Nonaccountable plan. See <a href="#">section 5</a> for details.	Withhold	Taxable	Taxable
<b>Family employees:</b>			
1. Child employed by parent (or partnership in which each partner is a parent of the child).	Withhold	Exempt until age 18; age 21 for domestic service.	Exempt until age 21
2. Parent employed by child.	Withhold	Taxable if in course of the son's or daughter's business. For domestic services, see <a href="#">section 3</a> .	Exempt
3. Spouse employed by spouse.	Withhold	Taxable if in course of spouse's business.	Exempt
See <a href="#">section 3</a> for more information.			
<b>Fishing and related activities.</b>	See Publication 334, Tax Guide for Small Business.		
<b>Foreign governments and international organizations.</b>	Exempt	Exempt	Exempt



Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	FUTA
<b>Homeworkers (industrial, cottage industry):</b> 1. Common law employees. 2. Statutory employees.  See <a href="#">section 2</a> for details.	Withhold Exempt	Taxable Taxable if paid \$100 or more in cash in a year.	Taxable Exempt
<b>Hospital employees:</b> 1. Interns 2. Patients	Withhold Withhold	Taxable Taxable (Exempt for state or local government hospitals.)	Exempt Exempt
<b>Household employees:</b> 1. Domestic service in private homes. Farmers, see Publication 51 (Circular A).  2. Domestic service in college clubs, fraternities, and sororities.	Exempt (withhold if both employer and employee agree).  Exempt (withhold if both employer and employee agree).	Taxable if paid \$1,800 or more in cash in 2013. Exempt if performed by an individual under age 18 during any portion of the calendar year and is not the principal occupation of the employee.  Exempt if paid to regular student; also exempt if employee is paid less than \$100 in a year by an income-tax-exempt employer.	Taxable if employer paid total cash wages of \$1,000 or more in any quarter in the current or preceding calendar year.  Taxable if employer paid total cash wages of \$1,000 or more in any quarter in the current or preceding calendar year.
<b>Insurance for employees:</b> 1. Accident and health insurance premiums under a plan or system for employees and their dependents generally or for a class or classes of employees and their dependents. 2. Group-term life insurance costs. See Publication 15-B for details	Exempt (except 2% shareholder-employees of S corporations).  Exempt	Exempt  Exempt, except for the cost of group-term life insurance includible in the employee's gross income. Special rules apply for former employees.	Exempt  Exempt
<b>Insurance agents or solicitors:</b> 1. Full-time life insurance salesperson.  2. Other salesperson of life, casualty, etc., insurance.	Withhold only if employee under common law. See <a href="#">section 2</a> .  Withhold only if employee under common law.	Taxable  Taxable only if employee under common law.	Taxable if (1) employee under common law and (2) not paid solely by commissions.  Taxable if (1) employee under common law and (2) not paid solely by commissions.
<b>Interest on loans with below-market interest rates</b> (foregone interest and deemed original issue discount).	See Publication 15-A.		
<b>Leave-sharing plans:</b> Amounts paid to an employee under a leave-sharing plan.	Withhold	Taxable	Taxable
<b>Newspaper carriers and vendors:</b> Newspaper carriers under age 18; newspaper and magazine vendors buying at fixed prices and retaining receipts from sales to customers. See Publication 15-A for information on statutory nonemployee status.	Exempt (withhold if both employer and employee voluntarily agree).	Exempt	Exempt

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	FUTA
<b>Noncash payments:</b> 1. For household work, agricultural labor, and service not in the course of the employer's trade or business. 2. To certain retail commission salespersons ordinarily paid solely on a cash commission basis.	Exempt (withhold if both employer and employee voluntarily agree).  Optional with employer, except to the extent employee's supplemental wages during the year exceed \$1 million.	Exempt  Taxable	Exempt  Taxable
<b>Nonprofit organizations.</b>	See Publication 15-A.		
<b>Officers or shareholders of an S Corporation.</b> Distributions and other payments by an S corporation to a corporate officer or shareholder must be treated as wages to the extent the amounts are reasonable compensation for services to the corporation by an employee. See the Instructions for Form 1120S.	Withhold	Taxable	Taxable
<b>Partners:</b> Payments to general or limited partners of a partnership. See Publication 541, Partnerships, for partner reporting rules.	Exempt	Exempt	Exempt
<b>Railroads:</b> Payments subject to the Railroad Retirement Act. See Publication 915, Social Security and Equivalent Railroad Retirement Benefits, for more details.	Withhold	Exempt	Exempt
<b>Religious exemptions.</b>	See Publication 15-A and Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.		
<b>Retirement and pension plans:</b> 1. Employer contributions to a qualified plan. 2. Elective employee contributions and deferrals to a plan containing a qualified cash or deferred compensation arrangement (for example, 401(k)). 3. Employer contributions to individual retirement accounts under simplified employee pension plan (SEP). 4. Employer contributions to section 403(b) annuities. 5. Employee salary reduction contributions to a SIMPLE retirement account. 6. Distributions from qualified retirement and pension plans and section 403(b) annuities.  See Publication 15-A for information on pensions, annuities, and employer contributions to nonqualified deferred compensation arrangements.	Exempt  Generally exempt, but see section 402(g) for limitation.  Generally exempt, but see section 402(g) for salary reduction SEP limitation.  Generally exempt, but see section 402(g) for limitation.  Exempt  Withhold, but recipient may elect exemption on Form W-4P in certain cases; mandatory 20% withholding applies to an eligible rollover distribution that is not a direct rollover; exempt for direct rollover. See Publication 15-A.	Exempt  Taxable  Exempt, except for amounts contributed under a salary reduction SEP agreement.  Taxable if paid through a salary reduction agreement (written or otherwise).  Taxable  Exempt	Exempt  Taxable  Taxable  Exempt
<b>Salespersons:</b> 1. Common law employees. 2. Statutory employees. 3. Statutory nonemployees (qualified real estate agents, direct sellers, and certain companion sitters). See Publication 15-A for details.	Withhold  Exempt  Exempt	Taxable  Taxable  Exempt	Taxable  Taxable, except for full-time life insurance sales agents.  Exempt
<b>Scholarships and fellowship grants (inclusive in income under section 117(c)):</b>	Withhold	Taxability depends on the nature of the employment and the status of the organization. See <i>Students, scholars, trainees, teachers, etc.</i> on the next page.	
<b>Severance or dismissal pay.</b>	Withhold	Taxable	Taxable



Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	FUTA
<b>Service not in the course of the employer's trade or business (other than on a farm operated for profit or for household employment in private homes).</b>	Withhold only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if employee receives \$100 or more in cash in a calendar year.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.
<b>Sick pay.</b> See Publication 15-A for more information.	Withhold	Exempt after end of 6 calendar months after the calendar month employee last worked for employer.	
<b>Students, scholars, trainees, teachers, etc.:</b>			
1. Student enrolled and regularly attending classes, performing services for:			
a. Private school, college, or university.	Withhold	Exempt	Exempt
b. Auxiliary nonprofit organization operated for and controlled by school, college, or university.	Withhold	Exempt unless services are covered by a section 218 (Social Security Act) agreement.	Exempt
c. Public school, college, or university.	Withhold	Exempt unless services are covered by a section 218 (Social Security Act) agreement.	Exempt
2. Full-time student performing service for academic credit, combining instruction with work experience as an integral part of the program.	Withhold	Taxable	Exempt unless program was established for or on behalf of an employer or group of employers.
3. Student nurse performing part-time services for nominal earnings at hospital as incidental part of training.	Withhold	Exempt	Exempt
4. Student employed by organized camps.	Withhold	Taxable	Exempt
5. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), (M), or (Q) of Immigration and Nationality Act (that is, aliens holding F-1, J-1, M-1, or Q-1 visas).	Withhold unless excepted by regulations.	Exempt if service is performed for purpose specified in section 101(a)(15)(F), (J), (M), or (Q) of Immigration and Nationality Act. However, these taxes may apply if the employee becomes a resident alien. See the special residency tests for exempt individuals in chapter 1 of Publication 519.	
<b>Supplemental unemployment compensation plan benefits.</b>	Withhold	Exempt under certain conditions. See Publication 15-A.	
<b>Tips:</b>			
1. If \$20 or more in a month.	Withhold	Taxable	Taxable for all tips reported in writing to employer.
2. If less than \$20 in a month. See <a href="#">section 6</a> for more information.	Exempt	Exempt	Exempt
<b>Worker's compensation.</b>	Exempt	Exempt	Exempt

## 16. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See [section 9](#) for more information on Form W-4.



*Adjustments are not required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.*

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 46–65) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in [Table 5](#) before using the percentage method tables (pages 44–45).

**Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances.** The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in [Table 5](#) below.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the “10” column when your employee has more than 10 allowances, using the method above. You can also use any other method described below.

### Percentage Method

If you do not want to use the wage bracket tables on pages 46–65 to figure how much income tax to withhold, you can use a percentage computation based on [Table 5](#) below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see [Table 5](#) below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on pages 44–45.

**Table 5. Percentage Method—2013 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 75.00
Biweekly . . . . .	150.00
Semimonthly . . . . .	162.50
Monthly . . . . .	325.00
Quarterly . . . . .	975.00
Semiannually . . . . .	1,950.00
Annually . . . . .	3,900.00
Daily or miscellaneous (each day of the payroll period) . . . . .	15.00

**Example.** An unmarried employee is paid \$600 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1. Total wage payment . . . . .	\$600.00
2. One allowance . . . . .	\$75.00
3. Allowances claimed on Form W-4 . . . . .	<u>2</u>
4. Multiply line 2 by line 3 . . . . .	\$150.00
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$450.00
6. Tax to be withheld on \$450.00 from Table 1—single person, page 44 . . . . .	\$52.60

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

**Annual income tax withholding.** Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$15,600 (the value of four withholding allowances for 2013) for a balance of \$36,400. Using the table for the annual payroll period on page 45, \$3,322.50 is withheld. Divide the annual tax by 52. The weekly income tax to withhold is \$63.89.

### Alternative Methods of Income Tax Withholding

Rather than the *Wage Bracket Method* or *Percentage Method* described above, you can use an alternative

method to withhold income tax. Publication 15-A describes these alternative methods and contains:

- Formula tables for percentage method withholding (for automated payroll systems),
- Wage bracket percentage method tables (for automated payroll systems), and

- Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Publication 15-A are annualized wages, average estimated wages, cumulative wages, and part-year employment.

# Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2013)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$42 . . . . .		\$0		Not over \$160 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$42	—\$214 . .	\$0.00 plus 10%	—\$42	\$160	—\$503 . .	\$0.00 plus 10%	—\$160
\$214	—\$739 . .	\$17.20 plus 15%	—\$214	\$503	—\$1,554 . .	\$34.30 plus 15%	—\$503
\$739	—\$1,732 . .	\$95.95 plus 25%	—\$739	\$1,554	—\$2,975 . .	\$191.95 plus 25%	—\$1,554
\$1,732	—\$3,566 . .	\$344.20 plus 28%	—\$1,732	\$2,975	—\$4,449 . .	\$547.20 plus 28%	—\$2,975
\$3,566	—\$7,703 . .	\$857.72 plus 33%	—\$3,566	\$4,449	—\$7,820 . .	\$959.92 plus 33%	—\$4,449
\$7,703	—\$7,735 . .	\$2,222.93 plus 35%	—\$7,703	\$7,820	—\$8,813 . .	\$2,072.35 plus 35%	—\$7,820
\$7,735 . . . . .		\$2,234.13 plus 39.6%	—\$7,735	\$8,813 . . . . .		\$2,419.90 plus 39.6%	—\$8,813

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$85 . . . . .		\$0		Not over \$319 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$85	—\$428 . .	\$0.00 plus 10%	—\$85	\$319	—\$1,006 . .	\$0.00 plus 10%	—\$319
\$428	—\$1,479 . .	\$34.30 plus 15%	—\$428	\$1,006	—\$3,108 . .	\$68.70 plus 15%	—\$1,006
\$1,479	—\$3,463 . .	\$191.95 plus 25%	—\$1,479	\$3,108	—\$5,950 . .	\$384.00 plus 25%	—\$3,108
\$3,463	—\$7,133 . .	\$687.95 plus 28%	—\$3,463	\$5,950	—\$8,898 . .	\$1,094.50 plus 28%	—\$5,950
\$7,133	—\$15,406 . .	\$1,715.55 plus 33%	—\$7,133	\$8,898	—\$15,640 . .	\$1,919.94 plus 33%	—\$8,898
\$15,406	—\$15,469 . .	\$4,445.64 plus 35%	—\$15,406	\$15,640	—\$17,627 . .	\$4,144.80 plus 35%	—\$15,640
\$15,469 . . . . .		\$4,467.69 plus 39.6%	—\$15,469	\$17,627 . . . . .		\$4,840.25 plus 39.6%	—\$17,627

TABLE 3—SEMI-MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$92 . . . . .		\$0		Not over \$346 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$92	—\$464 . .	\$0.00 plus 10%	—\$92	\$346	—\$1,090 . .	\$0.00 plus 10%	—\$346
\$464	—\$1,602 . .	\$37.20 plus 15%	—\$464	\$1,090	—\$3,367 . .	\$74.40 plus 15%	—\$1,090
\$1,602	—\$3,752 . .	\$207.90 plus 25%	—\$1,602	\$3,367	—\$6,446 . .	\$415.95 plus 25%	—\$3,367
\$3,752	—\$7,727 . .	\$745.40 plus 28%	—\$3,752	\$6,446	—\$9,640 . .	\$1,185.70 plus 28%	—\$6,446
\$7,727	—\$16,690 . .	\$1,858.40 plus 33%	—\$7,727	\$9,640	—\$16,944 . .	\$2,080.02 plus 33%	—\$9,640
\$16,690	—\$16,758 . .	\$4,816.19 plus 35%	—\$16,690	\$16,944	—\$19,096 . .	\$4,490.34 plus 35%	—\$16,944
\$16,758 . . . . .		\$4,839.99 plus 39.6%	—\$16,758	\$19,096 . . . . .		\$5,243.54 plus 39.6%	—\$19,096

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$183 . . . . .		\$0		Not over \$692 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$183	—\$927 . .	\$0.00 plus 10%	—\$183	\$692	—\$2,179 . .	\$0.00 plus 10%	—\$692
\$927	—\$3,204 . .	\$74.40 plus 15%	—\$927	\$2,179	—\$6,733 . .	\$148.70 plus 15%	—\$2,179
\$3,204	—\$7,504 . .	\$415.95 plus 25%	—\$3,204	\$6,733	—\$12,892 . .	\$831.80 plus 25%	—\$6,733
\$7,504	—\$15,454 . .	\$1,490.95 plus 28%	—\$7,504	\$12,892	—\$19,279 . .	\$2,371.55 plus 28%	—\$12,892
\$15,454	—\$33,379 . .	\$3,716.95 plus 33%	—\$15,454	\$19,279	—\$33,888 . .	\$4,159.91 plus 33%	—\$19,279
\$33,379	—\$33,517 . .	\$9,632.20 plus 35%	—\$33,379	\$33,888	—\$38,192 . .	\$8,980.88 plus 35%	—\$33,888
\$33,517 . . . . .		\$9,680.50 plus 39.6%	—\$33,517	\$38,192 . . . . .		\$10,487.28 plus 39.6%	—\$38,192



# Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2013)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$550 . . . . .		\$0		Not over \$2,075 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$550	—\$2,781 . .	\$0.00 plus 10%	—\$550	\$2,075	—\$6,538 . .	\$0.00 plus 10%	—\$2,075
\$2,781	—\$9,613 . .	\$223.10 plus 15%	—\$2,781	\$6,538	—\$20,200 . .	\$446.30 plus 15%	—\$6,538
\$9,613	—\$22,513 . .	\$1,247.90 plus 25%	—\$9,613	\$20,200	—\$38,675 . .	\$2,495.60 plus 25%	—\$20,200
\$22,513	—\$46,363 . .	\$4,472.90 plus 28%	—\$22,513	\$38,675	—\$57,838 . .	\$7,114.35 plus 28%	—\$38,675
\$46,363	—\$100,138 . .	\$11,150.90 plus 33%	—\$46,363	\$57,838	—\$101,663 . .	\$12,479.99 plus 33%	—\$57,838
\$100,138	—\$100,550 . .	\$28,896.65 plus 35%	—\$100,138	\$101,663	—\$114,575 . .	\$26,942.24 plus 35%	—\$101,663
\$100,550 . . . . .		\$29,040.85 plus 39.6%	—\$100,550	\$114,575 . . . . .		\$31,461.44 plus 39.6%	—\$114,575

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,100 . . . . .		\$0		Not over \$4,150 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,100	—\$5,563 . .	\$0.00 plus 10%	—\$1,100	\$4,150	—\$13,075 . .	\$0.00 plus 10%	—\$4,150
\$5,563	—\$19,225 . .	\$446.30 plus 15%	—\$5,563	\$13,075	—\$40,400 . .	\$892.50 plus 15%	—\$13,075
\$19,225	—\$45,025 . .	\$2,495.60 plus 25%	—\$19,225	\$40,400	—\$77,350 . .	\$4,991.25 plus 25%	—\$40,400
\$45,025	—\$92,725 . .	\$8,945.60 plus 28%	—\$45,025	\$77,350	—\$115,675 . .	\$14,228.75 plus 28%	—\$77,350
\$92,725	—\$200,275 . .	\$22,301.60 plus 33%	—\$92,725	\$115,675	—\$203,325 . .	\$24,959.75 plus 33%	—\$115,675
\$200,275	—\$201,100 . .	\$57,793.10 plus 35%	—\$200,275	\$203,325	—\$229,150 . .	\$53,884.25 plus 35%	—\$203,325
\$201,100 . . . . .		\$58,081.85 plus 39.6%	—\$201,100	\$229,150 . . . . .		\$62,923.00 plus 39.6%	—\$229,150

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,200 . . . . .		\$0		Not over \$8,300 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,200	—\$11,125 . .	\$0.00 plus 10%	—\$2,200	\$8,300	—\$26,150 . .	\$0.00 plus 10%	—\$8,300
\$11,125	—\$38,450 . .	\$892.50 plus 15%	—\$11,125	\$26,150	—\$80,800 . .	\$1,785.00 plus 15%	—\$26,150
\$38,450	—\$90,050 . .	\$4,991.25 plus 25%	—\$38,450	\$80,800	—\$154,700 . .	\$9,982.50 plus 25%	—\$80,800
\$90,050	—\$185,450 . .	\$17,891.25 plus 28%	—\$90,050	\$154,700	—\$231,350 . .	\$28,457.50 plus 28%	—\$154,700
\$185,450	—\$400,550 . .	\$44,603.25 plus 33%	—\$185,450	\$231,350	—\$406,650 . .	\$49,919.50 plus 33%	—\$231,350
\$400,550	—\$402,200 . .	\$115,586.25 plus 35%	—\$400,550	\$406,650	—\$458,300 . .	\$107,768.50 plus 35%	—\$406,650
\$402,200 . . . . .		\$116,163.75 plus 39.6%	—\$402,200	\$458,300 . . . . .		\$125,846.00 plus 39.6%	—\$458,300

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.50 . . . . .		\$0		Not over \$31.90 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$8.50	—\$42.80 . .	\$0.00 plus 10%	—\$8.50	\$31.90	—\$100.60 . .	\$0.00 plus 10%	—\$31.90
\$42.80	—\$147.90 . .	\$3.43 plus 15%	—\$42.80	\$100.60	—\$310.80 . .	\$6.87 plus 15%	—\$100.60
\$147.90	—\$346.30 . .	\$19.20 plus 25%	—\$147.90	\$310.80	—\$595.00 . .	\$38.40 plus 25%	—\$310.80
\$346.30	—\$713.30 . .	\$68.80 plus 28%	—\$346.30	\$595.00	—\$889.80 . .	\$109.45 plus 28%	—\$595.00
\$713.30	—\$1,540.60 . .	\$171.56 plus 33%	—\$713.30	\$889.80	—\$1,564.00 . .	\$191.99 plus 33%	—\$889.80
\$1,540.60	—\$1,546.90 . .	\$444.57 plus 35%	—\$1,540.60	\$1,564.00	—\$1,762.70 . .	\$414.48 plus 35%	—\$1,564.00
\$1,546.90 . . . . .		\$446.78 plus 39.6%	—\$1,546.90	\$1,762.70 . . . . .		\$484.03 plus 39.6%	—\$1,762.70

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	6	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	7	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	8	0	0	0	0	0	0	0	0	0	0
120	125	8	1	0	0	0	0	0	0	0	0	0
125	130	9	1	0	0	0	0	0	0	0	0	0
130	135	9	2	0	0	0	0	0	0	0	0	0
135	140	10	2	0	0	0	0	0	0	0	0	0
140	145	10	3	0	0	0	0	0	0	0	0	0
145	150	11	3	0	0	0	0	0	0	0	0	0
150	155	11	4	0	0	0	0	0	0	0	0	0
155	160	12	4	0	0	0	0	0	0	0	0	0
160	165	12	5	0	0	0	0	0	0	0	0	0
165	170	13	5	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	14	6	0	0	0	0	0	0	0	0	0
180	185	14	7	0	0	0	0	0	0	0	0	0
185	190	15	7	0	0	0	0	0	0	0	0	0
190	195	15	8	0	0	0	0	0	0	0	0	0
195	200	16	8	1	0	0	0	0	0	0	0	0
200	210	16	9	1	0	0	0	0	0	0	0	0
210	220	17	10	2	0	0	0	0	0	0	0	0
220	230	19	11	3	0	0	0	0	0	0	0	0
230	240	20	12	4	0	0	0	0	0	0	0	0
240	250	22	13	5	0	0	0	0	0	0	0	0
250	260	23	14	6	0	0	0	0	0	0	0	0
260	270	25	15	7	0	0	0	0	0	0	0	0
270	280	26	16	8	1	0	0	0	0	0	0	0
280	290	28	17	9	2	0	0	0	0	0	0	0
290	300	29	18	10	3	0	0	0	0	0	0	0
300	310	31	20	11	4	0	0	0	0	0	0	0
310	320	32	21	12	5	0	0	0	0	0	0	0
320	330	34	23	13	6	0	0	0	0	0	0	0
330	340	35	24	14	7	0	0	0	0	0	0	0
340	350	37	26	15	8	0	0	0	0	0	0	0
350	360	38	27	16	9	1	0	0	0	0	0	0
360	370	40	29	17	10	2	0	0	0	0	0	0
370	380	41	30	19	11	3	0	0	0	0	0	0
380	390	43	32	20	12	4	0	0	0	0	0	0
390	400	44	33	22	13	5	0	0	0	0	0	0
400	410	46	35	23	14	6	0	0	0	0	0	0
410	420	47	36	25	15	7	0	0	0	0	0	0
420	430	49	38	26	16	8	1	0	0	0	0	0
430	440	50	39	28	17	9	2	0	0	0	0	0
440	450	52	41	29	18	10	3	0	0	0	0	0
450	460	53	42	31	20	11	4	0	0	0	0	0
460	470	55	44	32	21	12	5	0	0	0	0	0
470	480	56	45	34	23	13	6	0	0	0	0	0
480	490	58	47	35	24	14	7	0	0	0	0	0
490	500	59	48	37	26	15	8	0	0	0	0	0
500	510	61	50	38	27	16	9	1	0	0	0	0
510	520	62	51	40	29	17	10	2	0	0	0	0
520	530	64	53	41	30	19	11	3	0	0	0	0
530	540	65	54	43	32	20	12	4	0	0	0	0
540	550	67	56	44	33	22	13	5	0	0	0	0
550	560	68	57	46	35	23	14	6	0	0	0	0
560	570	70	59	47	36	25	15	7	0	0	0	0
570	580	71	60	49	38	26	16	8	1	0	0	0
580	590	73	62	50	39	28	17	9	2	0	0	0
590	600	74	63	52	41	29	18	10	3	0	0	0

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$600	\$610	\$76	\$65	\$53	\$42	\$31	\$20	\$11	\$4	\$0	\$0	\$0
610	620	77	66	55	44	32	21	12	5	0	0	0
620	630	79	68	56	45	34	23	13	6	0	0	0
630	640	80	69	58	47	35	24	14	7	0	0	0
640	650	82	71	59	48	37	26	15	8	0	0	0
650	660	83	72	61	50	38	27	16	9	1	0	0
660	670	85	74	62	51	40	29	17	10	2	0	0
670	680	86	75	64	53	41	30	19	11	3	0	0
680	690	88	77	65	54	43	32	20	12	4	0	0
690	700	89	78	67	56	44	33	22	13	5	0	0
700	710	91	80	68	57	46	35	23	14	6	0	0
710	720	92	81	70	59	47	36	25	15	7	0	0
720	730	94	83	71	60	49	38	26	16	8	1	0
730	740	95	84	73	62	50	39	28	17	9	2	0
740	750	97	86	74	63	52	41	29	18	10	3	0
750	760	100	87	76	65	53	42	31	20	11	4	0
760	770	102	89	77	66	55	44	32	21	12	5	0
770	780	105	90	79	68	56	45	34	23	13	6	0
780	790	107	92	80	69	58	47	35	24	14	7	0
790	800	110	93	82	71	59	48	37	26	15	8	0
800	810	112	95	83	72	61	50	38	27	16	9	1
810	820	115	96	85	74	62	51	40	29	17	10	2
820	830	117	99	86	75	64	53	41	30	19	11	3
830	840	120	101	88	77	65	54	43	32	20	12	4
840	850	122	104	89	78	67	56	44	33	22	13	5
850	860	125	106	91	80	68	57	46	35	23	14	6
860	870	127	109	92	81	70	59	47	36	25	15	7
870	880	130	111	94	83	71	60	49	38	26	16	8
880	890	132	114	95	84	73	62	50	39	28	17	9
890	900	135	116	97	86	74	63	52	41	29	18	10
900	910	137	119	100	87	76	65	53	42	31	20	11
910	920	140	121	102	89	77	66	55	44	32	21	12
920	930	142	124	105	90	79	68	56	45	34	23	13
930	940	145	126	107	92	80	69	58	47	35	24	14
940	950	147	129	110	93	82	71	59	48	37	26	15
950	960	150	131	112	95	83	72	61	50	38	27	16
960	970	152	134	115	96	85	74	62	51	40	29	17
970	980	155	136	117	99	86	75	64	53	41	30	19
980	990	157	139	120	101	88	77	65	54	43	32	20
990	1,000	160	141	122	104	89	78	67	56	44	33	22
1,000	1,010	162	144	125	106	91	80	68	57	46	35	23
1,010	1,020	165	146	127	109	92	81	70	59	47	36	25
1,020	1,030	167	149	130	111	94	83	71	60	49	38	26
1,030	1,040	170	151	132	114	95	84	73	62	50	39	28
1,040	1,050	172	154	135	116	97	86	74	63	52	41	29
1,050	1,060	175	156	137	119	100	87	76	65	53	42	31
1,060	1,070	177	159	140	121	102	89	77	66	55	44	32
1,070	1,080	180	161	142	124	105	90	79	68	56	45	34
1,080	1,090	182	164	145	126	107	92	80	69	58	47	35
1,090	1,100	185	166	147	129	110	93	82	71	59	48	37
1,100	1,110	187	169	150	131	112	95	83	72	61	50	38
1,110	1,120	190	171	152	134	115	96	85	74	62	51	40
1,120	1,130	192	174	155	136	117	99	86	75	64	53	41
1,130	1,140	195	176	157	139	120	101	88	77	65	54	43
1,140	1,150	197	179	160	141	122	104	89	78	67	56	44
1,150	1,160	200	181	162	144	125	106	91	80	68	57	46
1,160	1,170	202	184	165	146	127	109	92	81	70	59	47
1,170	1,180	205	186	167	149	130	111	94	83	71	60	49
1,180	1,190	207	189	170	151	132	114	95	84	73	62	50
1,190	1,200	210	191	172	154	135	116	97	86	74	63	52
1,200	1,210	212	194	175	156	137	119	100	87	76	65	53
1,210	1,220	215	196	177	159	140	121	102	89	77	66	55
1,220	1,230	217	199	180	161	142	124	105	90	79	68	56
1,230	1,240	220	201	182	164	145	126	107	92	80	69	58
1,240	1,250	222	204	185	166	147	129	110	93	82	71	59

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	0	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	0	0	0	0	0	0	0	0	0	0
240	250	9	1	0	0	0	0	0	0	0	0	0
250	260	10	2	0	0	0	0	0	0	0	0	0
260	270	11	3	0	0	0	0	0	0	0	0	0
270	280	12	4	0	0	0	0	0	0	0	0	0
280	290	13	5	0	0	0	0	0	0	0	0	0
290	300	14	6	0	0	0	0	0	0	0	0	0
300	310	15	7	0	0	0	0	0	0	0	0	0
310	320	16	8	1	0	0	0	0	0	0	0	0
320	330	17	9	2	0	0	0	0	0	0	0	0
330	340	18	10	3	0	0	0	0	0	0	0	0
340	350	19	11	4	0	0	0	0	0	0	0	0
350	360	20	12	5	0	0	0	0	0	0	0	0
360	370	21	13	6	0	0	0	0	0	0	0	0
370	380	22	14	7	0	0	0	0	0	0	0	0
380	390	23	15	8	0	0	0	0	0	0	0	0
390	400	24	16	9	1	0	0	0	0	0	0	0
400	410	25	17	10	2	0	0	0	0	0	0	0
410	420	26	18	11	3	0	0	0	0	0	0	0
420	430	27	19	12	4	0	0	0	0	0	0	0
430	440	28	20	13	5	0	0	0	0	0	0	0
440	450	29	21	14	6	0	0	0	0	0	0	0
450	460	30	22	15	7	0	0	0	0	0	0	0
460	470	31	23	16	8	1	0	0	0	0	0	0
470	480	32	24	17	9	2	0	0	0	0	0	0
480	490	33	25	18	10	3	0	0	0	0	0	0
490	500	34	26	19	11	4	0	0	0	0	0	0
500	510	35	27	20	12	5	0	0	0	0	0	0
510	520	36	28	21	13	6	0	0	0	0	0	0
520	530	38	29	22	14	7	0	0	0	0	0	0
530	540	39	30	23	15	8	0	0	0	0	0	0
540	550	41	31	24	16	9	1	0	0	0	0	0
550	560	42	32	25	17	10	2	0	0	0	0	0
560	570	44	33	26	18	11	3	0	0	0	0	0
570	580	45	34	27	19	12	4	0	0	0	0	0
580	590	47	35	28	20	13	5	0	0	0	0	0
590	600	48	37	29	21	14	6	0	0	0	0	0
600	610	50	38	30	22	15	7	0	0	0	0	0
610	620	51	40	31	23	16	8	1	0	0	0	0
620	630	53	41	32	24	17	9	2	0	0	0	0
630	640	54	43	33	25	18	10	3	0	0	0	0
640	650	56	44	34	26	19	11	4	0	0	0	0
650	660	57	46	35	27	20	12	5	0	0	0	0
660	670	59	47	36	28	21	13	6	0	0	0	0
670	680	60	49	38	29	22	14	7	0	0	0	0
680	690	62	50	39	30	23	15	8	0	0	0	0
690	700	63	52	41	31	24	16	9	1	0	0	0
700	710	65	53	42	32	25	17	10	2	0	0	0
710	720	66	55	44	33	26	18	11	3	0	0	0
720	730	68	56	45	34	27	19	12	4	0	0	0
730	740	69	58	47	35	28	20	13	5	0	0	0
740	750	71	59	48	37	29	21	14	6	0	0	0
750	760	72	61	50	38	30	22	15	7	0	0	0
760	770	74	62	51	40	31	23	16	8	1	0	0
770	780	75	64	53	41	32	24	17	9	2	0	0
780	790	77	65	54	43	33	25	18	10	3	0	0
790	800	78	67	56	44	34	26	19	11	4	0	0



# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$810	\$80	\$68	\$57	\$46	\$35	\$27	\$20	\$12	\$5	\$0	\$0
810	820	81	70	59	47	36	28	21	13	6	0	0
820	830	83	71	60	49	38	29	22	14	7	0	0
830	840	84	73	62	50	39	30	23	15	8	0	0
840	850	86	74	63	52	41	31	24	16	9	1	0
850	860	87	76	65	53	42	32	25	17	10	2	0
860	870	89	77	66	55	44	33	26	18	11	3	0
870	880	90	79	68	56	45	34	27	19	12	4	0
880	890	92	80	69	58	47	35	28	20	13	5	0
890	900	93	82	71	59	48	37	29	21	14	6	0
900	910	95	83	72	61	50	38	30	22	15	7	0
910	920	96	85	74	62	51	40	31	23	16	8	1
920	930	98	86	75	64	53	41	32	24	17	9	2
930	940	99	88	77	65	54	43	33	25	18	10	3
940	950	101	89	78	67	56	44	34	26	19	11	4
950	960	102	91	80	68	57	46	35	27	20	12	5
960	970	104	92	81	70	59	47	36	28	21	13	6
970	980	105	94	83	71	60	49	38	29	22	14	7
980	990	107	95	84	73	62	50	39	30	23	15	8
990	1,000	108	97	86	74	63	52	41	31	24	16	9
1,000	1,010	110	98	87	76	65	53	42	32	25	17	10
1,010	1,020	111	100	89	77	66	55	44	33	26	18	11
1,020	1,030	113	101	90	79	68	56	45	34	27	19	12
1,030	1,040	114	103	92	80	69	58	47	35	28	20	13
1,040	1,050	116	104	93	82	71	59	48	37	29	21	14
1,050	1,060	117	106	95	83	72	61	50	38	30	22	15
1,060	1,070	119	107	96	85	74	62	51	40	31	23	16
1,070	1,080	120	109	98	86	75	64	53	41	32	24	17
1,080	1,090	122	110	99	88	77	65	54	43	33	25	18
1,090	1,100	123	112	101	89	78	67	56	44	34	26	19
1,100	1,110	125	113	102	91	80	68	57	46	35	27	20
1,110	1,120	126	115	104	92	81	70	59	47	36	28	21
1,120	1,130	128	116	105	94	83	71	60	49	38	29	22
1,130	1,140	129	118	107	95	84	73	62	50	39	30	23
1,140	1,150	131	119	108	97	86	74	63	52	41	31	24
1,150	1,160	132	121	110	98	87	76	65	53	42	32	25
1,160	1,170	134	122	111	100	89	77	66	55	44	33	26
1,170	1,180	135	124	113	101	90	79	68	56	45	34	27
1,180	1,190	137	125	114	103	92	80	69	58	47	35	28
1,190	1,200	138	127	116	104	93	82	71	59	48	37	29
1,200	1,210	140	128	117	106	95	83	72	61	50	38	30
1,210	1,220	141	130	119	107	96	85	74	62	51	40	31
1,220	1,230	143	131	120	109	98	86	75	64	53	41	32
1,230	1,240	144	133	122	110	99	88	77	65	54	43	33
1,240	1,250	146	134	123	112	101	89	78	67	56	44	34
1,250	1,260	147	136	125	113	102	91	80	68	57	46	35
1,260	1,270	149	137	126	115	104	92	81	70	59	47	36
1,270	1,280	150	139	128	116	105	94	83	71	60	49	38
1,280	1,290	152	140	129	118	107	95	84	73	62	50	39
1,290	1,300	153	142	131	119	108	97	86	74	63	52	41
1,300	1,310	155	143	132	121	110	98	87	76	65	53	42
1,310	1,320	156	145	134	122	111	100	89	77	66	55	44
1,320	1,330	158	146	135	124	113	101	90	79	68	56	45
1,330	1,340	159	148	137	125	114	103	92	80	69	58	47
1,340	1,350	161	149	138	127	116	104	93	82	71	59	48
1,350	1,360	162	151	140	128	117	106	95	83	72	61	50
1,360	1,370	164	152	141	130	119	107	96	85	74	62	51
1,370	1,380	165	154	143	131	120	109	98	86	75	64	53
1,380	1,390	167	155	144	133	122	110	99	88	77	65	54
1,390	1,400	168	157	146	134	123	112	101	89	78	67	56

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	1	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	2	0	0	0	0	0	0	0	0	0
260	270	18	3	0	0	0	0	0	0	0	0	0
270	280	19	4	0	0	0	0	0	0	0	0	0
280	290	20	5	0	0	0	0	0	0	0	0	0
290	300	21	6	0	0	0	0	0	0	0	0	0
300	310	22	7	0	0	0	0	0	0	0	0	0
310	320	23	8	0	0	0	0	0	0	0	0	0
320	330	24	9	0	0	0	0	0	0	0	0	0
330	340	25	10	0	0	0	0	0	0	0	0	0
340	350	26	11	0	0	0	0	0	0	0	0	0
350	360	27	12	0	0	0	0	0	0	0	0	0
360	370	28	13	0	0	0	0	0	0	0	0	0
370	380	29	14	0	0	0	0	0	0	0	0	0
380	390	30	15	0	0	0	0	0	0	0	0	0
390	400	31	16	1	0	0	0	0	0	0	0	0
400	410	32	17	2	0	0	0	0	0	0	0	0
410	420	33	18	3	0	0	0	0	0	0	0	0
420	430	34	19	4	0	0	0	0	0	0	0	0
430	440	35	20	5	0	0	0	0	0	0	0	0
440	450	37	21	6	0	0	0	0	0	0	0	0
450	460	38	22	7	0	0	0	0	0	0	0	0
460	470	40	23	8	0	0	0	0	0	0	0	0
470	480	41	24	9	0	0	0	0	0	0	0	0
480	490	43	25	10	0	0	0	0	0	0	0	0
490	500	44	26	11	0	0	0	0	0	0	0	0
500	520	47	28	13	0	0	0	0	0	0	0	0
520	540	50	30	15	0	0	0	0	0	0	0	0
540	560	53	32	17	2	0	0	0	0	0	0	0
560	580	56	34	19	4	0	0	0	0	0	0	0
580	600	59	36	21	6	0	0	0	0	0	0	0
600	620	62	39	23	8	0	0	0	0	0	0	0
620	640	65	42	25	10	0	0	0	0	0	0	0
640	660	68	45	27	12	0	0	0	0	0	0	0
660	680	71	48	29	14	0	0	0	0	0	0	0
680	700	74	51	31	16	1	0	0	0	0	0	0
700	720	77	54	33	18	3	0	0	0	0	0	0
720	740	80	57	35	20	5	0	0	0	0	0	0
740	760	83	60	38	22	7	0	0	0	0	0	0
760	780	86	63	41	24	9	0	0	0	0	0	0
780	800	89	66	44	26	11	0	0	0	0	0	0

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$820	\$92	\$69	\$47	\$28	\$13	\$0	\$0	\$0	\$0	\$0	\$0
820	840	95	72	50	30	15	0	0	0	0	0	0
840	860	98	75	53	32	17	2	0	0	0	0	0
860	880	101	78	56	34	19	4	0	0	0	0	0
880	900	104	81	59	36	21	6	0	0	0	0	0
900	920	107	84	62	39	23	8	0	0	0	0	0
920	940	110	87	65	42	25	10	0	0	0	0	0
940	960	113	90	68	45	27	12	0	0	0	0	0
960	980	116	93	71	48	29	14	0	0	0	0	0
980	1,000	119	96	74	51	31	16	1	0	0	0	0
1,000	1,020	122	99	77	54	33	18	3	0	0	0	0
1,020	1,040	125	102	80	57	35	20	5	0	0	0	0
1,040	1,060	128	105	83	60	38	22	7	0	0	0	0
1,060	1,080	131	108	86	63	41	24	9	0	0	0	0
1,080	1,100	134	111	89	66	44	26	11	0	0	0	0
1,100	1,120	137	114	92	69	47	28	13	0	0	0	0
1,120	1,140	140	117	95	72	50	30	15	0	0	0	0
1,140	1,160	143	120	98	75	53	32	17	2	0	0	0
1,160	1,180	146	123	101	78	56	34	19	4	0	0	0
1,180	1,200	149	126	104	81	59	36	21	6	0	0	0
1,200	1,220	152	129	107	84	62	39	23	8	0	0	0
1,220	1,240	155	132	110	87	65	42	25	10	0	0	0
1,240	1,260	158	135	113	90	68	45	27	12	0	0	0
1,260	1,280	161	138	116	93	71	48	29	14	0	0	0
1,280	1,300	164	141	119	96	74	51	31	16	1	0	0
1,300	1,320	167	144	122	99	77	54	33	18	3	0	0
1,320	1,340	170	147	125	102	80	57	35	20	5	0	0
1,340	1,360	173	150	128	105	83	60	38	22	7	0	0
1,360	1,380	176	153	131	108	86	63	41	24	9	0	0
1,380	1,400	179	156	134	111	89	66	44	26	11	0	0
1,400	1,420	182	159	137	114	92	69	47	28	13	0	0
1,420	1,440	185	162	140	117	95	72	50	30	15	0	0
1,440	1,460	188	165	143	120	98	75	53	32	17	2	0
1,460	1,480	191	168	146	123	101	78	56	34	19	4	0
1,480	1,500	195	171	149	126	104	81	59	36	21	6	0
1,500	1,520	200	174	152	129	107	84	62	39	23	8	0
1,520	1,540	205	177	155	132	110	87	65	42	25	10	0
1,540	1,560	210	180	158	135	113	90	68	45	27	12	0
1,560	1,580	215	183	161	138	116	93	71	48	29	14	0
1,580	1,600	220	186	164	141	119	96	74	51	31	16	1
1,600	1,620	225	189	167	144	122	99	77	54	33	18	3
1,620	1,640	230	192	170	147	125	102	80	57	35	20	5
1,640	1,660	235	197	173	150	128	105	83	60	38	22	7
1,660	1,680	240	202	176	153	131	108	86	63	41	24	9
1,680	1,700	245	207	179	156	134	111	89	66	44	26	11
1,700	1,720	250	212	182	159	137	114	92	69	47	28	13
1,720	1,740	255	217	185	162	140	117	95	72	50	30	15
1,740	1,760	260	222	188	165	143	120	98	75	53	32	17
1,760	1,780	265	227	191	168	146	123	101	78	56	34	19
1,780	1,800	270	232	195	171	149	126	104	81	59	36	21
1,800	1,820	275	237	200	174	152	129	107	84	62	39	23
1,820	1,840	280	242	205	177	155	132	110	87	65	42	25
1,840	1,860	285	247	210	180	158	135	113	90	68	45	27
1,860	1,880	290	252	215	183	161	138	116	93	71	48	29
1,880	1,900	295	257	220	186	164	141	119	96	74	51	31
1,900	1,920	300	262	225	189	167	144	122	99	77	54	33
1,920	1,940	305	267	230	192	170	147	125	102	80	57	35
1,940	1,960	310	272	235	197	173	150	128	105	83	60	38
1,960	1,980	315	277	240	202	176	153	131	108	86	63	41
1,980	2,000	320	282	245	207	179	156	134	111	89	66	44
2,000	2,020	325	287	250	212	182	159	137	114	92	69	47
2,020	2,040	330	292	255	217	185	162	140	117	95	72	50
2,040	2,060	335	297	260	222	188	165	143	120	98	75	53
2,060	2,080	340	302	265	227	191	168	146	123	101	78	56
2,080	2,100	345	307	270	232	195	171	149	126	104	81	59

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is—											
\$ 0	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	330	1	0	0	0	0	0	0	0	0	0	0	0
330	340	2	0	0	0	0	0	0	0	0	0	0	0
340	350	3	0	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0	0
360	370	5	0	0	0	0	0	0	0	0	0	0	0
370	380	6	0	0	0	0	0	0	0	0	0	0	0
380	390	7	0	0	0	0	0	0	0	0	0	0	0
390	400	8	0	0	0	0	0	0	0	0	0	0	0
400	410	9	0	0	0	0	0	0	0	0	0	0	0
410	420	10	0	0	0	0	0	0	0	0	0	0	0
420	430	11	0	0	0	0	0	0	0	0	0	0	0
430	440	12	0	0	0	0	0	0	0	0	0	0	0
440	450	13	0	0	0	0	0	0	0	0	0	0	0
450	460	14	0	0	0	0	0	0	0	0	0	0	0
460	470	15	0	0	0	0	0	0	0	0	0	0	0
470	480	16	1	0	0	0	0	0	0	0	0	0	0
480	490	17	2	0	0	0	0	0	0	0	0	0	0
490	500	18	3	0	0	0	0	0	0	0	0	0	0
500	520	19	4	0	0	0	0	0	0	0	0	0	0
520	540	21	6	0	0	0	0	0	0	0	0	0	0
540	560	23	8	0	0	0	0	0	0	0	0	0	0
560	580	25	10	0	0	0	0	0	0	0	0	0	0
580	600	27	12	0	0	0	0	0	0	0	0	0	0
600	620	29	14	0	0	0	0	0	0	0	0	0	0
620	640	31	16	1	0	0	0	0	0	0	0	0	0
640	660	33	18	3	0	0	0	0	0	0	0	0	0
660	680	35	20	5	0	0	0	0	0	0	0	0	0
680	700	37	22	7	0	0	0	0	0	0	0	0	0
700	720	39	24	9	0	0	0	0	0	0	0	0	0
720	740	41	26	11	0	0	0	0	0	0	0	0	0
740	760	43	28	13	0	0	0	0	0	0	0	0	0
760	780	45	30	15	0	0	0	0	0	0	0	0	0
780	800	47	32	17	2	0	0	0	0	0	0	0	0
800	820	49	34	19	4	0	0	0	0	0	0	0	0
820	840	51	36	21	6	0	0	0	0	0	0	0	0
840	860	53	38	23	8	0	0	0	0	0	0	0	0
860	880	55	40	25	10	0	0	0	0	0	0	0	0
880	900	57	42	27	12	0	0	0	0	0	0	0	0
900	920	59	44	29	14	0	0	0	0	0	0	0	0
920	940	61	46	31	16	1	0	0	0	0	0	0	0
940	960	63	48	33	18	3	0	0	0	0	0	0	0
960	980	65	50	35	20	5	0	0	0	0	0	0	0
980	1,000	67	52	37	22	7	0	0	0	0	0	0	0
1,000	1,020	69	54	39	24	9	0	0	0	0	0	0	0
1,020	1,040	72	56	41	26	11	0	0	0	0	0	0	0
1,040	1,060	75	58	43	28	13	0	0	0	0	0	0	0
1,060	1,080	78	60	45	30	15	0	0	0	0	0	0	0
1,080	1,100	81	62	47	32	17	2	0	0	0	0	0	0
1,100	1,120	84	64	49	34	19	4	0	0	0	0	0	0
1,120	1,140	87	66	51	36	21	6	0	0	0	0	0	0
1,140	1,160	90	68	53	38	23	8	0	0	0	0	0	0
1,160	1,180	93	71	55	40	25	10	0	0	0	0	0	0
1,180	1,200	96	74	57	42	27	12	0	0	0	0	0	0
1,200	1,220	99	77	59	44	29	14	0	0	0	0	0	0
1,220	1,240	102	80	61	46	31	16	1	0	0	0	0	0
1,240	1,260	105	83	63	48	33	18	3	0	0	0	0	0
1,260	1,280	108	86	65	50	35	20	5	0	0	0	0	0
1,280	1,300	111	89	67	52	37	22	7	0	0	0	0	0
1,300	1,320	114	92	69	54	39	24	9	0	0	0	0	0
1,320	1,340	117	95	72	56	41	26	11	0	0	0	0	0
1,340	1,360	120	98	75	58	43	28	13	0	0	0	0	0
1,360	1,380	123	101	78	60	45	30	15	0	0	0	0	0
1,380	1,400	126	104	81	62	47	32	17	2	0	0	0	0
1,400	1,420	129	107	84	64	49	34	19	4	0	0	0	0
1,420	1,440	132	110	87	66	51	36	21	6	0	0	0	0
1,440	1,460	135	113	90	68	53	38	23	8	0	0	0	0
1,460	1,480	138	116	93	71	55	40	25	10	0	0	0	0
1,480	1,500	141	119	96	74	57	42	27	12	0	0	0	0



**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$144	\$122	\$99	\$77	\$59	\$44	\$29	\$14	\$0	\$0	\$0
1,520	1,540	147	125	102	80	61	46	31	16	1	0	0
1,540	1,560	150	128	105	83	63	48	33	18	3	0	0
1,560	1,580	153	131	108	86	65	50	35	20	5	0	0
1,580	1,600	156	134	111	89	67	52	37	22	7	0	0
1,600	1,620	159	137	114	92	69	54	39	24	9	0	0
1,620	1,640	162	140	117	95	72	56	41	26	11	0	0
1,640	1,660	165	143	120	98	75	58	43	28	13	0	0
1,660	1,680	168	146	123	101	78	60	45	30	15	0	0
1,680	1,700	171	149	126	104	81	62	47	32	17	2	0
1,700	1,720	174	152	129	107	84	64	49	34	19	4	0
1,720	1,740	177	155	132	110	87	66	51	36	21	6	0
1,740	1,760	180	158	135	113	90	68	53	38	23	8	0
1,760	1,780	183	161	138	116	93	71	55	40	25	10	0
1,780	1,800	186	164	141	119	96	74	57	42	27	12	0
1,800	1,820	189	167	144	122	99	77	59	44	29	14	0
1,820	1,840	192	170	147	125	102	80	61	46	31	16	1
1,840	1,860	195	173	150	128	105	83	63	48	33	18	3
1,860	1,880	198	176	153	131	108	86	65	50	35	20	5
1,880	1,900	201	179	156	134	111	89	67	52	37	22	7
1,900	1,920	204	182	159	137	114	92	69	54	39	24	9
1,920	1,940	207	185	162	140	117	95	72	56	41	26	11
1,940	1,960	210	188	165	143	120	98	75	58	43	28	13
1,960	1,980	213	191	168	146	123	101	78	60	45	30	15
1,980	2,000	216	194	171	149	126	104	81	62	47	32	17
2,000	2,020	219	197	174	152	129	107	84	64	49	34	19
2,020	2,040	222	200	177	155	132	110	87	66	51	36	21
2,040	2,060	225	203	180	158	135	113	90	68	53	38	23
2,060	2,080	228	206	183	161	138	116	93	71	55	40	25
2,080	2,100	231	209	186	164	141	119	96	74	57	42	27
2,100	2,120	234	212	189	167	144	122	99	77	59	44	29
2,120	2,140	237	215	192	170	147	125	102	80	61	46	31
2,140	2,160	240	218	195	173	150	128	105	83	63	48	33
2,160	2,180	243	221	198	176	153	131	108	86	65	50	35
2,180	2,200	246	224	201	179	156	134	111	89	67	52	37
2,200	2,220	249	227	204	182	159	137	114	92	69	54	39
2,220	2,240	252	230	207	185	162	140	117	95	72	56	41
2,240	2,260	255	233	210	188	165	143	120	98	75	58	43
2,260	2,280	258	236	213	191	168	146	123	101	78	60	45
2,280	2,300	261	239	216	194	171	149	126	104	81	62	47
2,300	2,320	264	242	219	197	174	152	129	107	84	64	49
2,320	2,340	267	245	222	200	177	155	132	110	87	66	51
2,340	2,360	270	248	225	203	180	158	135	113	90	68	53
2,360	2,380	273	251	228	206	183	161	138	116	93	71	55
2,380	2,400	276	254	231	209	186	164	141	119	96	74	57
2,400	2,420	279	257	234	212	189	167	144	122	99	77	59
2,420	2,440	282	260	237	215	192	170	147	125	102	80	61
2,440	2,460	285	263	240	218	195	173	150	128	105	83	63
2,460	2,480	288	266	243	221	198	176	153	131	108	86	65
2,480	2,500	291	269	246	224	201	179	156	134	111	89	67
2,500	2,520	294	272	249	227	204	182	159	137	114	92	69
2,520	2,540	297	275	252	230	207	185	162	140	117	95	72
2,540	2,560	300	278	255	233	210	188	165	143	120	98	75
2,560	2,580	303	281	258	236	213	191	168	146	123	101	78
2,580	2,600	306	284	261	239	216	194	171	149	126	104	81
2,600	2,620	309	287	264	242	219	197	174	152	129	107	84
2,620	2,640	312	290	267	245	222	200	177	155	132	110	87
2,640	2,660	315	293	270	248	225	203	180	158	135	113	90
2,660	2,680	318	296	273	251	228	206	183	161	138	116	93
2,680	2,700	321	299	276	254	231	209	186	164	141	119	96
\$2,700 and over		Use Table 2(b) for a <b>MARRIED</b> person on page 44. Also see the instructions on page 42.										

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	7	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	11	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	14	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	15	0	0	0	0	0	0	0	0	0	0
245	250	16	0	0	0	0	0	0	0	0	0	0
250	260	16	0	0	0	0	0	0	0	0	0	0
260	270	17	1	0	0	0	0	0	0	0	0	0
270	280	18	2	0	0	0	0	0	0	0	0	0
280	290	19	3	0	0	0	0	0	0	0	0	0
290	300	20	4	0	0	0	0	0	0	0	0	0
300	310	21	5	0	0	0	0	0	0	0	0	0
310	320	22	6	0	0	0	0	0	0	0	0	0
320	330	23	7	0	0	0	0	0	0	0	0	0
330	340	24	8	0	0	0	0	0	0	0	0	0
340	350	25	9	0	0	0	0	0	0	0	0	0
350	360	26	10	0	0	0	0	0	0	0	0	0
360	370	27	11	0	0	0	0	0	0	0	0	0
370	380	28	12	0	0	0	0	0	0	0	0	0
380	390	29	13	0	0	0	0	0	0	0	0	0
390	400	30	14	0	0	0	0	0	0	0	0	0
400	410	31	15	0	0	0	0	0	0	0	0	0
410	420	32	16	0	0	0	0	0	0	0	0	0
420	430	33	17	1	0	0	0	0	0	0	0	0
430	440	34	18	2	0	0	0	0	0	0	0	0
440	450	35	19	3	0	0	0	0	0	0	0	0
450	460	36	20	4	0	0	0	0	0	0	0	0
460	470	37	21	5	0	0	0	0	0	0	0	0
470	480	39	22	6	0	0	0	0	0	0	0	0
480	490	40	23	7	0	0	0	0	0	0	0	0
490	500	42	24	8	0	0	0	0	0	0	0	0
500	520	44	26	9	0	0	0	0	0	0	0	0
520	540	47	28	11	0	0	0	0	0	0	0	0
540	560	50	30	13	0	0	0	0	0	0	0	0
560	580	53	32	15	0	0	0	0	0	0	0	0
580	600	56	34	17	1	0	0	0	0	0	0	0
600	620	59	36	19	3	0	0	0	0	0	0	0
620	640	62	38	21	5	0	0	0	0	0	0	0
640	660	65	41	23	7	0	0	0	0	0	0	0
660	680	68	44	25	9	0	0	0	0	0	0	0
680	700	71	47	27	11	0	0	0	0	0	0	0
700	720	74	50	29	13	0	0	0	0	0	0	0
720	740	77	53	31	15	0	0	0	0	0	0	0
740	760	80	56	33	17	1	0	0	0	0	0	0
760	780	83	59	35	19	3	0	0	0	0	0	0
780	800	86	62	37	21	5	0	0	0	0	0	0

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$820	\$89	\$65	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
820	840	92	68	43	25	9	0	0	0	0	0	0
840	860	95	71	46	27	11	0	0	0	0	0	0
860	880	98	74	49	29	13	0	0	0	0	0	0
880	900	101	77	52	31	15	0	0	0	0	0	0
900	920	104	80	55	33	17	1	0	0	0	0	0
920	940	107	83	58	35	19	3	0	0	0	0	0
940	960	110	86	61	37	21	5	0	0	0	0	0
960	980	113	89	64	40	23	7	0	0	0	0	0
980	1,000	116	92	67	43	25	9	0	0	0	0	0
1,000	1,020	119	95	70	46	27	11	0	0	0	0	0
1,020	1,040	122	98	73	49	29	13	0	0	0	0	0
1,040	1,060	125	101	76	52	31	15	0	0	0	0	0
1,060	1,080	128	104	79	55	33	17	0	0	0	0	0
1,080	1,100	131	107	82	58	35	19	2	0	0	0	0
1,100	1,120	134	110	85	61	37	21	4	0	0	0	0
1,120	1,140	137	113	88	64	40	23	6	0	0	0	0
1,140	1,160	140	116	91	67	43	25	8	0	0	0	0
1,160	1,180	143	119	94	70	46	27	10	0	0	0	0
1,180	1,200	146	122	97	73	49	29	12	0	0	0	0
1,200	1,220	149	125	100	76	52	31	14	0	0	0	0
1,220	1,240	152	128	103	79	55	33	16	0	0	0	0
1,240	1,260	155	131	106	82	58	35	18	2	0	0	0
1,260	1,280	158	134	109	85	61	37	20	4	0	0	0
1,280	1,300	161	137	112	88	64	39	22	6	0	0	0
1,300	1,320	164	140	115	91	67	42	24	8	0	0	0
1,320	1,340	167	143	118	94	70	45	26	10	0	0	0
1,340	1,360	170	146	121	97	73	48	28	12	0	0	0
1,360	1,380	173	149	124	100	76	51	30	14	0	0	0
1,380	1,400	176	152	127	103	79	54	32	16	0	0	0
1,400	1,420	179	155	130	106	82	57	34	18	2	0	0
1,420	1,440	182	158	133	109	85	60	36	20	4	0	0
1,440	1,460	185	161	136	112	88	63	39	22	6	0	0
1,460	1,480	188	164	139	115	91	66	42	24	8	0	0
1,480	1,500	191	167	142	118	94	69	45	26	10	0	0
1,500	1,520	194	170	145	121	97	72	48	28	12	0	0
1,520	1,540	197	173	148	124	100	75	51	30	14	0	0
1,540	1,560	200	176	151	127	103	78	54	32	16	0	0
1,560	1,580	203	179	154	130	106	81	57	34	18	2	0
1,580	1,600	206	182	157	133	109	84	60	36	20	4	0
1,600	1,620	210	185	160	136	112	87	63	39	22	6	0
1,620	1,640	215	188	163	139	115	90	66	42	24	8	0
1,640	1,660	220	191	166	142	118	93	69	45	26	10	0
1,660	1,680	225	194	169	145	121	96	72	48	28	12	0
1,680	1,700	230	197	172	148	124	99	75	51	30	14	0
1,700	1,720	235	200	175	151	127	102	78	54	32	16	0
1,720	1,740	240	203	178	154	130	105	81	57	34	18	1
1,740	1,760	245	206	181	157	133	108	84	60	36	20	3
1,760	1,780	250	209	184	160	136	111	87	63	38	22	5
1,780	1,800	255	214	187	163	139	114	90	66	41	24	7
1,800	1,820	260	219	190	166	142	117	93	69	44	26	9
1,820	1,840	265	224	193	169	145	120	96	72	47	28	11
1,840	1,860	270	229	196	172	148	123	99	75	50	30	13
1,860	1,880	275	234	199	175	151	126	102	78	53	32	15
1,880	1,900	280	239	202	178	154	129	105	81	56	34	17
1,900	1,920	285	244	205	181	157	132	108	84	59	36	19
1,920	1,940	290	249	209	184	160	135	111	87	62	38	21
1,940	1,960	295	254	214	187	163	138	114	90	65	41	23
1,960	1,980	300	259	219	190	166	141	117	93	68	44	25
1,980	2,000	305	264	224	193	169	144	120	96	71	47	27
2,000	2,020	310	269	229	196	172	147	123	99	74	50	29
2,020	2,040	315	274	234	199	175	150	126	102	77	53	31
2,040	2,060	320	279	239	202	178	153	129	105	80	56	33
2,060	2,080	325	284	244	205	181	156	132	108	83	59	35
2,080	2,100	330	289	249	208	184	159	135	111	86	62	37
2,100	2,120	335	294	254	213	187	162	138	114	89	65	40
2,120	2,140	340	299	259	218	190	165	141	117	92	68	43

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	360	1	0	0	0	0	0	0	0	0	0	0
360	370	2	0	0	0	0	0	0	0	0	0	0
370	380	3	0	0	0	0	0	0	0	0	0	0
380	390	4	0	0	0	0	0	0	0	0	0	0
390	400	5	0	0	0	0	0	0	0	0	0	0
400	410	6	0	0	0	0	0	0	0	0	0	0
410	420	7	0	0	0	0	0	0	0	0	0	0
420	430	8	0	0	0	0	0	0	0	0	0	0
430	440	9	0	0	0	0	0	0	0	0	0	0
440	450	10	0	0	0	0	0	0	0	0	0	0
450	460	11	0	0	0	0	0	0	0	0	0	0
460	470	12	0	0	0	0	0	0	0	0	0	0
470	480	13	0	0	0	0	0	0	0	0	0	0
480	490	14	0	0	0	0	0	0	0	0	0	0
490	500	15	0	0	0	0	0	0	0	0	0	0
500	520	16	0	0	0	0	0	0	0	0	0	0
520	540	18	2	0	0	0	0	0	0	0	0	0
540	560	20	4	0	0	0	0	0	0	0	0	0
560	580	22	6	0	0	0	0	0	0	0	0	0
580	600	24	8	0	0	0	0	0	0	0	0	0
600	620	26	10	0	0	0	0	0	0	0	0	0
620	640	28	12	0	0	0	0	0	0	0	0	0
640	660	30	14	0	0	0	0	0	0	0	0	0
660	680	32	16	0	0	0	0	0	0	0	0	0
680	700	34	18	2	0	0	0	0	0	0	0	0
700	720	36	20	4	0	0	0	0	0	0	0	0
720	740	38	22	6	0	0	0	0	0	0	0	0
740	760	40	24	8	0	0	0	0	0	0	0	0
760	780	42	26	10	0	0	0	0	0	0	0	0
780	800	44	28	12	0	0	0	0	0	0	0	0
800	820	46	30	14	0	0	0	0	0	0	0	0
820	840	48	32	16	0	0	0	0	0	0	0	0
840	860	50	34	18	2	0	0	0	0	0	0	0
860	880	52	36	20	4	0	0	0	0	0	0	0
880	900	54	38	22	6	0	0	0	0	0	0	0
900	920	56	40	24	8	0	0	0	0	0	0	0
920	940	58	42	26	10	0	0	0	0	0	0	0
940	960	60	44	28	12	0	0	0	0	0	0	0
960	980	62	46	30	14	0	0	0	0	0	0	0
980	1,000	64	48	32	16	0	0	0	0	0	0	0
1,000	1,020	66	50	34	18	1	0	0	0	0	0	0
1,020	1,040	68	52	36	20	3	0	0	0	0	0	0
1,040	1,060	70	54	38	22	5	0	0	0	0	0	0
1,060	1,080	72	56	40	24	7	0	0	0	0	0	0
1,080	1,100	74	58	42	26	9	0	0	0	0	0	0
1,100	1,120	77	60	44	28	11	0	0	0	0	0	0
1,120	1,140	80	62	46	30	13	0	0	0	0	0	0
1,140	1,160	83	64	48	32	15	0	0	0	0	0	0
1,160	1,180	86	66	50	34	17	1	0	0	0	0	0
1,180	1,200	89	68	52	36	19	3	0	0	0	0	0
1,200	1,220	92	70	54	38	21	5	0	0	0	0	0
1,220	1,240	95	72	56	40	23	7	0	0	0	0	0
1,240	1,260	98	74	58	42	25	9	0	0	0	0	0
1,260	1,280	101	77	60	44	27	11	0	0	0	0	0
1,280	1,300	104	80	62	46	29	13	0	0	0	0	0
1,300	1,320	107	83	64	48	31	15	0	0	0	0	0
1,320	1,340	110	86	66	50	33	17	1	0	0	0	0
1,340	1,360	113	89	68	52	35	19	3	0	0	0	0
1,360	1,380	116	92	70	54	37	21	5	0	0	0	0
1,380	1,400	119	95	72	56	39	23	7	0	0	0	0
1,400	1,420	122	98	74	58	41	25	9	0	0	0	0
1,420	1,440	125	101	77	60	43	27	11	0	0	0	0
1,440	1,460	128	104	80	62	45	29	13	0	0	0	0
1,460	1,480	131	107	83	64	47	31	15	0	0	0	0
1,480	1,500	134	110	86	66	49	33	17	1	0	0	0
1,500	1,520	137	113	89	68	51	35	19	3	0	0	0
1,520	1,540	140	116	92	70	53	37	21	5	0	0	0
1,540	1,560	143	119	95	72	55	39	23	7	0	0	0
1,560	1,580	146	122	98	74	57	41	25	9	0	0	0
1,580	1,600	149	125	101	76	59	43	27	11	0	0	0



# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,600	\$1,620	\$152	\$128	\$104	\$79	\$61	\$45	\$29	\$13	\$0	\$0	\$0
1,620	1,640	155	131	107	82	63	47	31	15	0	0	0
1,640	1,660	158	134	110	85	65	49	33	17	0	0	0
1,660	1,680	161	137	113	88	67	51	35	19	2	0	0
1,680	1,700	164	140	116	91	69	53	37	21	4	0	0
1,700	1,720	167	143	119	94	71	55	39	23	6	0	0
1,720	1,740	170	146	122	97	73	57	41	25	8	0	0
1,740	1,760	173	149	125	100	76	59	43	27	10	0	0
1,760	1,780	176	152	128	103	79	61	45	29	12	0	0
1,780	1,800	179	155	131	106	82	63	47	31	14	0	0
1,800	1,820	182	158	134	109	85	65	49	33	16	0	0
1,820	1,840	185	161	137	112	88	67	51	35	18	2	0
1,840	1,860	188	164	140	115	91	69	53	37	20	4	0
1,860	1,880	191	167	143	118	94	71	55	39	22	6	0
1,880	1,900	194	170	146	121	97	73	57	41	24	8	0
1,900	1,920	197	173	149	124	100	76	59	43	26	10	0
1,920	1,940	200	176	152	127	103	79	61	45	28	12	0
1,940	1,960	203	179	155	130	106	82	63	47	30	14	0
1,960	1,980	206	182	158	133	109	85	65	49	32	16	0
1,980	2,000	209	185	161	136	112	88	67	51	34	18	2
2,000	2,020	212	188	164	139	115	91	69	53	36	20	4
2,020	2,040	215	191	167	142	118	94	71	55	38	22	6
2,040	2,060	218	194	170	145	121	97	73	57	40	24	8
2,060	2,080	221	197	173	148	124	100	75	59	42	26	10
2,080	2,100	224	200	176	151	127	103	78	61	44	28	12
2,100	2,120	227	203	179	154	130	106	81	63	46	30	14
2,120	2,140	230	206	182	157	133	109	84	65	48	32	16
2,140	2,160	233	209	185	160	136	112	87	67	50	34	18
2,160	2,180	236	212	188	163	139	115	90	69	52	36	20
2,180	2,200	239	215	191	166	142	118	93	71	54	38	22
2,200	2,220	242	218	194	169	145	121	96	73	56	40	24
2,220	2,240	245	221	197	172	148	124	99	75	58	42	26
2,240	2,260	248	224	200	175	151	127	102	78	60	44	28
2,260	2,280	251	227	203	178	154	130	105	81	62	46	30
2,280	2,300	254	230	206	181	157	133	108	84	64	48	32
2,300	2,320	257	233	209	184	160	136	111	87	66	50	34
2,320	2,340	260	236	212	187	163	139	114	90	68	52	36
2,340	2,360	263	239	215	190	166	142	117	93	70	54	38
2,360	2,380	266	242	218	193	169	145	120	96	72	56	40
2,380	2,400	269	245	221	196	172	148	123	99	74	58	42
2,400	2,420	272	248	224	199	175	151	126	102	77	60	44
2,420	2,440	275	251	227	202	178	154	129	105	80	62	46
2,440	2,460	278	254	230	205	181	157	132	108	83	64	48
2,460	2,480	281	257	233	208	184	160	135	111	86	66	50
2,480	2,500	284	260	236	211	187	163	138	114	89	68	52
2,500	2,520	287	263	239	214	190	166	141	117	92	70	54
2,520	2,540	290	266	242	217	193	169	144	120	95	72	56
2,540	2,560	293	269	245	220	196	172	147	123	98	74	58
2,560	2,580	296	272	248	223	199	175	150	126	101	77	60
2,580	2,600	299	275	251	226	202	178	153	129	104	80	62
2,600	2,620	302	278	254	229	205	181	156	132	107	83	64
2,620	2,640	305	281	257	232	208	184	159	135	110	86	66
2,640	2,660	308	284	260	235	211	187	162	138	113	89	68
2,660	2,680	311	287	263	238	214	190	165	141	116	92	70
2,680	2,700	314	290	266	241	217	193	168	144	119	95	72
2,700	2,720	317	293	269	244	220	196	171	147	122	98	74
2,720	2,740	320	296	272	247	223	199	174	150	125	101	77
\$2,740 and over		Use Table 3(b) for a MARRIED person on page 44. Also see the instructions on page 42.										

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	0	0	0	0	0	0	0	0	0	0
520	540	35	2	0	0	0	0	0	0	0	0	0
540	560	37	4	0	0	0	0	0	0	0	0	0
560	580	39	6	0	0	0	0	0	0	0	0	0
580	600	41	8	0	0	0	0	0	0	0	0	0
600	640	44	11	0	0	0	0	0	0	0	0	0
640	680	48	15	0	0	0	0	0	0	0	0	0
680	720	52	19	0	0	0	0	0	0	0	0	0
720	760	56	23	0	0	0	0	0	0	0	0	0
760	800	60	27	0	0	0	0	0	0	0	0	0
800	840	64	31	0	0	0	0	0	0	0	0	0
840	880	68	35	3	0	0	0	0	0	0	0	0
880	920	72	39	7	0	0	0	0	0	0	0	0
920	960	76	43	11	0	0	0	0	0	0	0	0
960	1,000	82	47	15	0	0	0	0	0	0	0	0
1,000	1,040	88	51	19	0	0	0	0	0	0	0	0
1,040	1,080	94	55	23	0	0	0	0	0	0	0	0
1,080	1,120	100	59	27	0	0	0	0	0	0	0	0
1,120	1,160	106	63	31	0	0	0	0	0	0	0	0
1,160	1,200	112	67	35	2	0	0	0	0	0	0	0
1,200	1,240	118	71	39	6	0	0	0	0	0	0	0
1,240	1,280	124	76	43	10	0	0	0	0	0	0	0
1,280	1,320	130	82	47	14	0	0	0	0	0	0	0
1,320	1,360	136	88	51	18	0	0	0	0	0	0	0
1,360	1,400	142	94	55	22	0	0	0	0	0	0	0
1,400	1,440	148	100	59	26	0	0	0	0	0	0	0
1,440	1,480	154	106	63	30	0	0	0	0	0	0	0
1,480	1,520	160	112	67	34	2	0	0	0	0	0	0
1,520	1,560	166	118	71	38	6	0	0	0	0	0	0
1,560	1,600	172	124	75	42	10	0	0	0	0	0	0
1,600	1,640	178	130	81	46	14	0	0	0	0	0	0
1,640	1,680	184	136	87	50	18	0	0	0	0	0	0
1,680	1,720	190	142	93	54	22	0	0	0	0	0	0
1,720	1,760	196	148	99	58	26	0	0	0	0	0	0
1,760	1,800	202	154	105	62	30	0	0	0	0	0	0
1,800	1,840	208	160	111	66	34	1	0	0	0	0	0
1,840	1,880	214	166	117	70	38	5	0	0	0	0	0
1,880	1,920	220	172	123	74	42	9	0	0	0	0	0
1,920	1,960	226	178	129	80	46	13	0	0	0	0	0
1,960	2,000	232	184	135	86	50	17	0	0	0	0	0
2,000	2,040	238	190	141	92	54	21	0	0	0	0	0
2,040	2,080	244	196	147	98	58	25	0	0	0	0	0
2,080	2,120	250	202	153	104	62	29	0	0	0	0	0
2,120	2,160	256	208	159	110	66	33	1	0	0	0	0
2,160	2,200	262	214	165	116	70	37	5	0	0	0	0
2,200	2,240	268	220	171	122	74	41	9	0	0	0	0
2,240	2,280	274	226	177	128	79	45	13	0	0	0	0
2,280	2,320	280	232	183	134	85	49	17	0	0	0	0
2,320	2,360	286	238	189	140	91	53	21	0	0	0	0
2,360	2,400	292	244	195	146	97	57	25	0	0	0	0

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,400	\$2,440	\$298	\$250	\$201	\$152	\$103	\$61	\$29	\$0	\$0	\$0	\$0
2,440	2,480	304	256	207	158	109	65	33	0	0	0	0
2,480	2,520	310	262	213	164	115	69	37	4	0	0	0
2,520	2,560	316	268	219	170	121	73	41	8	0	0	0
2,560	2,600	322	274	225	176	127	79	45	12	0	0	0
2,600	2,640	328	280	231	182	133	85	49	16	0	0	0
2,640	2,680	334	286	237	188	139	91	53	20	0	0	0
2,680	2,720	340	292	243	194	145	97	57	24	0	0	0
2,720	2,760	346	298	249	200	151	103	61	28	0	0	0
2,760	2,800	352	304	255	206	157	109	65	32	0	0	0
2,800	2,840	358	310	261	212	163	115	69	36	4	0	0
2,840	2,880	364	316	267	218	169	121	73	40	8	0	0
2,880	2,920	370	322	273	224	175	127	78	44	12	0	0
2,920	2,960	376	328	279	230	181	133	84	48	16	0	0
2,960	3,000	382	334	285	236	187	139	90	52	20	0	0
3,000	3,040	388	340	291	242	193	145	96	56	24	0	0
3,040	3,080	394	346	297	248	199	151	102	60	28	0	0
3,080	3,120	400	352	303	254	205	157	108	64	32	0	0
3,120	3,160	406	358	309	260	211	163	114	68	36	3	0
3,160	3,200	412	364	315	266	217	169	120	72	40	7	0
3,200	3,240	420	370	321	272	223	175	126	77	44	11	0
3,240	3,280	430	376	327	278	229	181	132	83	48	15	0
3,280	3,320	440	382	333	284	235	187	138	89	52	19	0
3,320	3,360	450	388	339	290	241	193	144	95	56	23	0
3,360	3,400	460	394	345	296	247	199	150	101	60	27	0
3,400	3,440	470	400	351	302	253	205	156	107	64	31	0
3,440	3,480	480	406	357	308	259	211	162	113	68	35	3
3,480	3,520	490	412	363	314	265	217	168	119	72	39	7
3,520	3,560	500	419	369	320	271	223	174	125	76	43	11
3,560	3,600	510	429	375	326	277	229	180	131	82	47	15
3,600	3,640	520	439	381	332	283	235	186	137	88	51	19
3,640	3,680	530	449	387	338	289	241	192	143	94	55	23
3,680	3,720	540	459	393	344	295	247	198	149	100	59	27
3,720	3,760	550	469	399	350	301	253	204	155	106	63	31
3,760	3,800	560	479	405	356	307	259	210	161	112	67	35
3,800	3,840	570	489	411	362	313	265	216	167	118	71	39
3,840	3,880	580	499	417	368	319	271	222	173	124	76	43
3,880	3,920	590	509	427	374	325	277	228	179	130	82	47
3,920	3,960	600	519	437	380	331	283	234	185	136	88	51
3,960	4,000	610	529	447	386	337	289	240	191	142	94	55
4,000	4,040	620	539	457	392	343	295	246	197	148	100	59
4,040	4,080	630	549	467	398	349	301	252	203	154	106	63
4,080	4,120	640	559	477	404	355	307	258	209	160	112	67
4,120	4,160	650	569	487	410	361	313	264	215	166	118	71
4,160	4,200	660	579	497	416	367	319	270	221	172	124	75
4,200	4,240	670	589	507	426	373	325	276	227	178	130	81
4,240	4,280	680	599	517	436	379	331	282	233	184	136	87
4,280	4,320	690	609	527	446	385	337	288	239	190	142	93
4,320	4,360	700	619	537	456	391	343	294	245	196	148	99
4,360	4,400	710	629	547	466	397	349	300	251	202	154	105
4,400	4,440	720	639	557	476	403	355	306	257	208	160	111
4,440	4,480	730	649	567	486	409	361	312	263	214	166	117
4,480	4,520	740	659	577	496	415	367	318	269	220	172	123
4,520	4,560	750	669	587	506	425	373	324	275	226	178	129
4,560	4,600	760	679	597	516	435	379	330	281	232	184	135
4,600	4,640	770	689	607	526	445	385	336	287	238	190	141
4,640	4,680	780	699	617	536	455	391	342	293	244	196	147
4,680	4,720	790	709	627	546	465	397	348	299	250	202	153
4,720	4,760	800	719	637	556	475	403	354	305	256	208	159
4,760	4,800	810	729	647	566	485	409	360	311	262	214	165
4,800	4,840	820	739	657	576	495	415	366	317	268	220	171
4,840	4,880	830	749	667	586	505	424	372	323	274	226	177
4,880	4,920	840	759	677	596	515	434	378	329	280	232	183
4,920	4,960	850	769	687	606	525	444	384	335	286	238	189
4,960	5,000	860	779	697	616	535	454	390	341	292	244	195
5,000	5,040	870	789	707	626	545	464	396	347	298	250	201
5,040	5,080	880	799	717	636	555	474	402	353	304	256	207
<b>\$5,080 and over</b>		Use Table 4(a) for a <b>SINGLE person</b> on page 44. Also see the instructions on page 42.										

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	1	0	0	0	0	0	0	0	0	0	0
720	760	5	0	0	0	0	0	0	0	0	0	0
760	800	9	0	0	0	0	0	0	0	0	0	0
800	840	13	0	0	0	0	0	0	0	0	0	0
840	880	17	0	0	0	0	0	0	0	0	0	0
880	920	21	0	0	0	0	0	0	0	0	0	0
920	960	25	0	0	0	0	0	0	0	0	0	0
960	1,000	29	0	0	0	0	0	0	0	0	0	0
1,000	1,040	33	0	0	0	0	0	0	0	0	0	0
1,040	1,080	37	4	0	0	0	0	0	0	0	0	0
1,080	1,120	41	8	0	0	0	0	0	0	0	0	0
1,120	1,160	45	12	0	0	0	0	0	0	0	0	0
1,160	1,200	49	16	0	0	0	0	0	0	0	0	0
1,200	1,240	53	20	0	0	0	0	0	0	0	0	0
1,240	1,280	57	24	0	0	0	0	0	0	0	0	0
1,280	1,320	61	28	0	0	0	0	0	0	0	0	0
1,320	1,360	65	32	0	0	0	0	0	0	0	0	0
1,360	1,400	69	36	4	0	0	0	0	0	0	0	0
1,400	1,440	73	40	8	0	0	0	0	0	0	0	0
1,440	1,480	77	44	12	0	0	0	0	0	0	0	0
1,480	1,520	81	48	16	0	0	0	0	0	0	0	0
1,520	1,560	85	52	20	0	0	0	0	0	0	0	0
1,560	1,600	89	56	24	0	0	0	0	0	0	0	0
1,600	1,640	93	60	28	0	0	0	0	0	0	0	0
1,640	1,680	97	64	32	0	0	0	0	0	0	0	0
1,680	1,720	101	68	36	3	0	0	0	0	0	0	0
1,720	1,760	105	72	40	7	0	0	0	0	0	0	0
1,760	1,800	109	76	44	11	0	0	0	0	0	0	0
1,800	1,840	113	80	48	15	0	0	0	0	0	0	0
1,840	1,880	117	84	52	19	0	0	0	0	0	0	0
1,880	1,920	121	88	56	23	0	0	0	0	0	0	0
1,920	1,960	125	92	60	27	0	0	0	0	0	0	0
1,960	2,000	129	96	64	31	0	0	0	0	0	0	0
2,000	2,040	133	100	68	35	3	0	0	0	0	0	0
2,040	2,080	137	104	72	39	7	0	0	0	0	0	0
2,080	2,120	141	108	76	43	11	0	0	0	0	0	0
2,120	2,160	145	112	80	47	15	0	0	0	0	0	0
2,160	2,200	149	116	84	51	19	0	0	0	0	0	0
2,200	2,240	155	120	88	55	23	0	0	0	0	0	0
2,240	2,280	161	124	92	59	27	0	0	0	0	0	0
2,280	2,320	167	128	96	63	31	0	0	0	0	0	0
2,320	2,360	173	132	100	67	35	2	0	0	0	0	0
2,360	2,400	179	136	104	71	39	6	0	0	0	0	0
2,400	2,440	185	140	108	75	43	10	0	0	0	0	0
2,440	2,480	191	144	112	79	47	14	0	0	0	0	0
2,480	2,520	197	148	116	83	51	18	0	0	0	0	0
2,520	2,560	203	154	120	87	55	22	0	0	0	0	0
2,560	2,600	209	160	124	91	59	26	0	0	0	0	0
2,600	2,640	215	166	128	95	63	30	0	0	0	0	0
2,640	2,680	221	172	132	99	67	34	2	0	0	0	0
2,680	2,720	227	178	136	103	71	38	6	0	0	0	0
2,720	2,760	233	184	140	107	75	42	10	0	0	0	0
2,760	2,800	239	190	144	111	79	46	14	0	0	0	0
2,800	2,840	245	196	148	115	83	50	18	0	0	0	0
2,840	2,880	251	202	153	119	87	54	22	0	0	0	0
2,880	2,920	257	208	159	123	91	58	26	0	0	0	0
2,920	2,960	263	214	165	127	95	62	30	0	0	0	0
2,960	3,000	269	220	171	131	99	66	34	1	0	0	0
3,000	3,040	275	226	177	135	103	70	38	5	0	0	0
3,040	3,080	281	232	183	139	107	74	42	9	0	0	0
3,080	3,120	287	238	189	143	111	78	46	13	0	0	0
3,120	3,160	293	244	195	147	115	82	50	17	0	0	0
3,160	3,200	299	250	201	153	119	86	54	21	0	0	0
3,200	3,240	305	256	207	159	123	90	58	25	0	0	0
3,240	3,280	311	262	213	165	127	94	62	29	0	0	0
3,280	3,320	317	268	219	171	131	98	66	33	1	0	0
3,320	3,360	323	274	225	177	135	102	70	37	5	0	0
3,360	3,400	329	280	231	183	139	106	74	41	9	0	0



**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,400	\$3,440	\$335	\$286	\$237	\$189	\$143	\$110	\$78	\$45	\$13	\$0	\$0
3,440	3,480	341	292	243	195	147	114	82	49	17	0	0
3,480	3,520	347	298	249	201	152	118	86	53	21	0	0
3,520	3,560	353	304	255	207	158	122	90	57	25	0	0
3,560	3,600	359	310	261	213	164	126	94	61	29	0	0
3,600	3,640	365	316	267	219	170	130	98	65	33	0	0
3,640	3,680	371	322	273	225	176	134	102	69	37	4	0
3,680	3,720	377	328	279	231	182	138	106	73	41	8	0
3,720	3,760	383	334	285	237	188	142	110	77	45	12	0
3,760	3,800	389	340	291	243	194	146	114	81	49	16	0
3,800	3,840	395	346	297	249	200	151	118	85	53	20	0
3,840	3,880	401	352	303	255	206	157	122	89	57	24	0
3,880	3,920	407	358	309	261	212	163	126	93	61	28	0
3,920	3,960	413	364	315	267	218	169	130	97	65	32	0
3,960	4,000	419	370	321	273	224	175	134	101	69	36	4
4,000	4,040	425	376	327	279	230	181	138	105	73	40	8
4,040	4,080	431	382	333	285	236	187	142	109	77	44	12
4,080	4,120	437	388	339	291	242	193	146	113	81	48	16
4,120	4,160	443	394	345	297	248	199	150	117	85	52	20
4,160	4,200	449	400	351	303	254	205	156	121	89	56	24
4,200	4,240	455	406	357	309	260	211	162	125	93	60	28
4,240	4,280	461	412	363	315	266	217	168	129	97	64	32
4,280	4,320	467	418	369	321	272	223	174	133	101	68	36
4,320	4,360	473	424	375	327	278	229	180	137	105	72	40
4,360	4,400	479	430	381	333	284	235	186	141	109	76	44
4,400	4,440	485	436	387	339	290	241	192	145	113	80	48
4,440	4,480	491	442	393	345	296	247	198	150	117	84	52
4,480	4,520	497	448	399	351	302	253	204	156	121	88	56
4,520	4,560	503	454	405	357	308	259	210	162	125	92	60
4,560	4,600	509	460	411	363	314	265	216	168	129	96	64
4,600	4,640	515	466	417	369	320	271	222	174	133	100	68
4,640	4,680	521	472	423	375	326	277	228	180	137	104	72
4,680	4,720	527	478	429	381	332	283	234	186	141	108	76
4,720	4,760	533	484	435	387	338	289	240	192	145	112	80
4,760	4,800	539	490	441	393	344	295	246	198	149	116	84
4,800	4,840	545	496	447	399	350	301	252	204	155	120	88
4,840	4,880	551	502	453	405	356	307	258	210	161	124	92
4,880	4,920	557	508	459	411	362	313	264	216	167	128	96
4,920	4,960	563	514	465	417	368	319	270	222	173	132	100
4,960	5,000	569	520	471	423	374	325	276	228	179	136	104
5,000	5,040	575	526	477	429	380	331	282	234	185	140	108
5,040	5,080	581	532	483	435	386	337	288	240	191	144	112
5,080	5,120	587	538	489	441	392	343	294	246	197	148	116
5,120	5,160	593	544	495	447	398	349	300	252	203	154	120
5,160	5,200	599	550	501	453	404	355	306	258	209	160	124
5,200	5,240	605	556	507	459	410	361	312	264	215	166	128
5,240	5,280	611	562	513	465	416	367	318	270	221	172	132
5,280	5,320	617	568	519	471	422	373	324	276	227	178	136
5,320	5,360	623	574	525	477	428	379	330	282	233	184	140
5,360	5,400	629	580	531	483	434	385	336	288	239	190	144
5,400	5,440	635	586	537	489	440	391	342	294	245	196	148
5,440	5,480	641	592	543	495	446	397	348	300	251	202	153
5,480	5,520	647	598	549	501	452	403	354	306	257	208	159
5,520	5,560	653	604	555	507	458	409	360	312	263	214	165
5,560	5,600	659	610	561	513	464	415	366	318	269	220	171
5,600	5,640	665	616	567	519	470	421	372	324	275	226	177
5,640	5,680	671	622	573	525	476	427	378	330	281	232	183
5,680	5,720	677	628	579	531	482	433	384	336	287	238	189
5,720	5,760	683	634	585	537	488	439	390	342	293	244	195
5,760	5,800	689	640	591	543	494	445	396	348	299	250	201
5,800	5,840	695	646	597	549	500	451	402	354	305	256	207
5,840	5,880	701	652	603	555	506	457	408	360	311	262	213
\$5,880 and over		Use Table 4(b) for a <b>MARRIED</b> person on page 44. Also see the instructions on page 42.										

# SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	1	0	0	0	0	0	0	0	0	0
39	42	3	2	0	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	4	3	1	0	0	0	0	0	0	0	0
51	54	5	3	1	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	6	4	2	1	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	7	4	3	1	0	0	0	0	0	0	0
66	69	7	5	3	1	0	0	0	0	0	0	0
69	72	8	5	3	2	0	0	0	0	0	0	0
72	75	8	6	4	2	1	0	0	0	0	0	0
75	78	8	6	4	2	1	0	0	0	0	0	0
78	81	9	7	4	3	1	0	0	0	0	0	0
81	84	9	7	5	3	1	0	0	0	0	0	0
84	87	10	8	5	3	2	0	0	0	0	0	0
87	90	10	8	6	4	2	1	0	0	0	0	0
90	93	11	8	6	4	2	1	0	0	0	0	0
93	96	11	9	7	4	3	1	0	0	0	0	0
96	99	12	9	7	5	3	1	0	0	0	0	0
99	102	12	10	8	5	3	2	0	0	0	0	0
102	105	13	10	8	6	4	2	1	0	0	0	0
105	108	13	11	8	6	4	2	1	0	0	0	0
108	111	13	11	9	7	4	3	1	0	0	0	0
111	114	14	12	9	7	5	3	1	0	0	0	0
114	117	14	12	10	8	5	3	2	0	0	0	0
117	120	15	13	10	8	6	4	2	1	0	0	0
120	123	15	13	11	8	6	4	2	1	0	0	0
123	126	16	13	11	9	7	4	3	1	0	0	0
126	129	16	14	12	9	7	5	3	1	0	0	0
129	132	17	14	12	10	8	5	3	2	0	0	0
132	135	17	15	13	10	8	6	4	2	1	0	0
135	138	17	15	13	11	8	6	4	2	1	0	0
138	141	18	16	13	11	9	7	4	3	1	0	0
141	144	18	16	14	12	9	7	5	3	1	0	0
144	147	19	17	14	12	10	8	5	3	2	0	0
147	150	19	17	15	13	10	8	6	4	2	1	0
150	153	20	17	15	13	11	8	6	4	2	1	0
153	156	21	18	16	13	11	9	7	4	3	1	0
156	159	22	18	16	14	12	9	7	5	3	1	0
159	162	22	19	17	14	12	10	8	5	3	2	0
162	165	23	19	17	15	13	10	8	6	4	2	1
165	168	24	20	17	15	13	11	8	6	4	2	1
168	171	25	21	18	16	13	11	9	7	4	3	1
171	174	25	22	18	16	14	12	9	7	5	3	1
174	177	26	22	19	17	14	12	10	8	5	3	2
177	180	27	23	19	17	15	13	10	8	6	4	2
180	183	28	24	20	17	15	13	11	8	6	4	2
183	186	28	25	21	18	16	13	11	9	7	4	3
186	189	29	25	22	18	16	14	12	9	7	5	3
189	192	30	26	22	19	17	14	12	10	8	5	3
192	195	31	27	23	19	17	15	13	10	8	6	4
195	198	31	28	24	20	17	15	13	11	8	6	4
198	201	32	28	25	21	18	16	13	11	9	7	4
201	204	33	29	25	22	18	16	14	12	9	7	5
204	207	34	30	26	22	19	17	14	12	10	8	5
207	210	34	31	27	23	19	17	15	13	10	8	6
210	213	35	31	28	24	20	17	15	13	11	8	6
213	216	36	32	28	25	21	18	16	13	11	9	7
216	219	37	33	29	25	22	18	16	14	12	9	7

# SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$219	\$222	\$37	\$34	\$30	\$26	\$22	\$19	\$17	\$14	\$12	\$10	\$8
222	225	38	34	31	27	23	19	17	15	13	10	8
225	228	39	35	31	28	24	20	17	15	13	11	8
228	231	40	36	32	28	25	21	18	16	13	11	9
231	234	40	37	33	29	25	22	18	16	14	12	9
234	237	41	37	34	30	26	22	19	17	14	12	10
237	240	42	38	34	31	27	23	19	17	15	13	10
240	243	43	39	35	31	28	24	20	17	15	13	11
243	246	43	40	36	32	28	25	21	18	16	13	11
246	249	44	40	37	33	29	25	22	18	16	14	12
249	252	45	41	37	34	30	26	22	19	17	14	12
252	255	46	42	38	34	31	27	23	19	17	15	13
255	258	46	43	39	35	31	28	24	20	17	15	13
258	261	47	43	40	36	32	28	25	21	18	16	13
261	264	48	44	40	37	33	29	25	22	18	16	14
264	267	49	45	41	37	34	30	26	22	19	17	14
267	270	49	46	42	38	34	31	27	23	19	17	15
270	273	50	46	43	39	35	31	28	24	20	17	15
273	276	51	47	43	40	36	32	28	25	21	18	16
276	279	52	48	44	40	37	33	29	25	22	18	16
279	282	52	49	45	41	37	34	30	26	22	19	17
282	285	53	49	46	42	38	34	31	27	23	19	17
285	288	54	50	46	43	39	35	31	28	24	20	17
288	291	55	51	47	43	40	36	32	28	25	21	18
291	294	55	52	48	44	40	37	33	29	25	22	18
294	297	56	52	49	45	41	37	34	30	26	22	19
297	300	57	53	49	46	42	38	34	31	27	23	19
300	303	58	54	50	46	43	39	35	31	28	24	20
303	306	58	55	51	47	43	40	36	32	28	25	21
306	309	59	55	52	48	44	40	37	33	29	25	22
309	312	60	56	52	49	45	41	37	34	30	26	22
312	315	61	57	53	49	46	42	38	34	31	27	23
315	318	61	58	54	50	46	43	39	35	31	28	24
318	321	62	58	55	51	47	43	40	36	32	28	25
321	324	63	59	55	52	48	44	40	37	33	29	25
324	327	64	60	56	52	49	45	41	37	34	30	26
327	330	64	61	57	53	49	46	42	38	34	31	27
330	333	65	61	58	54	50	46	43	39	35	31	28
333	336	66	62	58	55	51	47	43	40	36	32	28
336	339	67	63	59	55	52	48	44	40	37	33	29
339	341	67	63	60	56	52	48	45	41	37	33	30
341	343	68	64	60	56	53	49	45	41	38	34	30
343	345	68	64	61	57	53	49	46	42	38	34	31
345	347	69	65	61	57	54	50	46	42	39	35	31
347	349	69	65	62	58	54	50	47	43	39	35	32
349	351	70	66	62	58	55	51	47	43	40	36	32
351	353	70	66	63	59	55	51	48	44	40	36	33
353	355	71	67	63	59	56	52	48	44	41	37	33
355	357	72	67	64	60	56	52	49	45	41	37	34
357	359	72	68	64	60	57	53	49	45	42	38	34
359	361	73	68	65	61	57	53	50	46	42	38	35
361	363	73	69	65	61	58	54	50	46	43	39	35
363	365	74	70	66	62	58	54	51	47	43	39	36
365	367	74	70	66	62	59	55	51	47	44	40	36
367	369	75	71	67	63	59	55	52	48	44	40	37
369	371	75	71	67	63	60	56	52	48	45	41	37
371	373	76	72	68	64	60	56	53	49	45	41	38
373	375	77	72	68	64	61	57	53	49	46	42	38
375	377	77	73	69	65	61	57	54	50	46	42	39
377	379	78	73	69	65	62	58	54	50	47	43	39
379	381	78	74	70	66	62	58	55	51	47	43	40
381	383	79	75	70	66	63	59	55	51	48	44	40
383	385	79	75	71	67	63	59	56	52	48	44	41
385	387	80	76	72	67	64	60	56	52	49	45	41
387	389	80	76	72	68	64	60	57	53	49	45	42
389	391	81	77	73	68	65	61	57	53	50	46	42
\$391 and over		Use Table 8(a) for a <b>SINGLE person</b> on page 45. Also see the instructions on page 42.										

# MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	1	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	1	0	0	0	0	0	0	0	0	0
63	66	3	2	0	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	2	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	4	3	1	0	0	0	0	0	0	0	0
78	81	5	3	2	0	0	0	0	0	0	0	0
81	84	5	4	2	1	0	0	0	0	0	0	0
84	87	5	4	2	1	0	0	0	0	0	0	0
87	90	6	4	3	1	0	0	0	0	0	0	0
90	93	6	4	3	1	0	0	0	0	0	0	0
93	96	6	5	3	2	0	0	0	0	0	0	0
96	99	7	5	4	2	1	0	0	0	0	0	0
99	102	7	5	4	2	1	0	0	0	0	0	0
102	105	7	6	4	3	1	0	0	0	0	0	0
105	108	8	6	4	3	1	0	0	0	0	0	0
108	111	8	6	5	3	2	0	0	0	0	0	0
111	114	9	7	5	4	2	1	0	0	0	0	0
114	117	9	7	5	4	2	1	0	0	0	0	0
117	120	10	7	6	4	3	1	0	0	0	0	0
120	123	10	8	6	4	3	1	0	0	0	0	0
123	126	10	8	6	5	3	2	0	0	0	0	0
126	129	11	9	7	5	4	2	1	0	0	0	0
129	132	11	9	7	5	4	2	1	0	0	0	0
132	135	12	10	7	6	4	3	1	0	0	0	0
135	138	12	10	8	6	4	3	1	0	0	0	0
138	141	13	10	8	6	5	3	2	0	0	0	0
141	144	13	11	9	7	5	4	2	1	0	0	0
144	147	14	11	9	7	5	4	2	1	0	0	0
147	150	14	12	10	7	6	4	3	1	0	0	0
150	153	15	12	10	8	6	4	3	1	0	0	0
153	156	15	13	10	8	6	5	3	2	0	0	0
156	159	15	13	11	9	7	5	4	2	1	0	0
159	162	16	14	11	9	7	5	4	2	1	0	0
162	165	16	14	12	10	7	6	4	3	1	0	0
165	168	17	15	12	10	8	6	4	3	1	0	0
168	171	17	15	13	10	8	6	5	3	2	0	0
171	174	18	15	13	11	9	7	5	4	2	1	0
174	177	18	16	14	11	9	7	5	4	2	1	0
177	180	19	16	14	12	10	7	6	4	3	1	0
180	183	19	17	15	12	10	8	6	4	3	1	0
183	186	19	17	15	13	10	8	6	5	3	2	0
186	189	20	18	15	13	11	9	7	5	4	2	1
189	192	20	18	16	14	11	9	7	5	4	2	1
192	195	21	19	16	14	12	10	7	6	4	3	1
195	198	21	19	17	15	12	10	8	6	4	3	1
198	201	22	19	17	15	13	10	8	6	5	3	2
201	204	22	20	18	15	13	11	9	7	5	4	2
204	207	23	20	18	16	14	11	9	7	5	4	2
207	210	23	21	19	16	14	12	10	7	6	4	3
210	213	24	21	19	17	15	12	10	8	6	4	3
213	216	24	22	19	17	15	13	10	8	6	5	3
216	219	24	22	20	18	15	13	11	9	7	5	4
219	222	25	23	20	18	16	14	11	9	7	5	4
222	225	25	23	21	19	16	14	12	10	7	6	4
225	228	26	24	21	19	17	15	12	10	8	6	4
228	231	26	24	22	19	17	15	13	10	8	6	5
231	234	27	24	22	20	18	15	13	11	9	7	5
234	237	27	25	23	20	18	16	14	11	9	7	5
237	240	28	25	23	21	19	16	14	12	10	7	6
240	243	28	26	24	21	19	17	15	12	10	8	6



# MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$243	\$246	\$28	\$26	\$24	\$22	\$19	\$17	\$15	\$13	\$10	\$8	\$6
246	249	29	27	24	22	20	18	15	13	11	9	7
249	252	29	27	25	23	20	18	16	14	11	9	7
252	255	30	28	25	23	21	19	16	14	12	10	7
255	258	30	28	26	24	21	19	17	15	12	10	8
258	261	31	28	26	24	22	19	17	15	13	10	8
261	264	31	29	27	24	22	20	18	15	13	11	9
264	267	32	29	27	25	23	20	18	16	14	11	9
267	270	32	30	28	25	23	21	19	16	14	12	10
270	273	33	30	28	26	24	21	19	17	15	12	10
273	276	33	31	28	26	24	22	19	17	15	13	10
276	279	33	31	29	27	24	22	20	18	15	13	11
279	282	34	32	29	27	25	23	20	18	16	14	11
282	285	34	32	30	28	25	23	21	19	16	14	12
285	288	35	33	30	28	26	24	21	19	17	15	12
288	291	35	33	31	28	26	24	22	19	17	15	13
291	294	36	33	31	29	27	24	22	20	18	15	13
294	297	36	34	32	29	27	25	23	20	18	16	14
297	300	37	34	32	30	28	25	23	21	19	16	14
300	303	37	35	33	30	28	26	24	21	19	17	15
303	306	37	35	33	31	28	26	24	22	19	17	15
306	309	38	36	33	31	29	27	24	22	20	18	15
309	312	38	36	34	32	29	27	25	23	20	18	16
312	315	39	37	34	32	30	28	25	23	21	19	16
315	318	40	37	35	33	30	28	26	24	21	19	17
318	321	41	37	35	33	31	28	26	24	22	19	17
321	324	41	38	36	33	31	29	27	24	22	20	18
324	327	42	38	36	34	32	29	27	25	23	20	18
327	330	43	39	37	34	32	30	28	25	23	21	19
330	333	44	40	37	35	33	30	28	26	24	21	19
333	336	44	41	37	35	33	31	28	26	24	22	19
336	339	45	41	38	36	33	31	29	27	24	22	20
339	341	46	42	38	36	34	32	29	27	25	23	20
341	343	46	42	39	36	34	32	30	27	25	23	21
343	345	47	43	39	37	34	32	30	28	25	23	21
345	347	47	43	40	37	35	32	30	28	26	23	21
347	349	48	44	40	37	35	33	30	28	26	24	21
349	351	48	44	41	38	35	33	31	29	26	24	22
351	353	49	45	41	38	36	33	31	29	27	24	22
353	355	49	45	42	38	36	34	31	29	27	25	22
355	357	50	46	42	38	36	34	32	29	27	25	23
357	359	50	46	43	39	36	34	32	30	27	25	23
359	361	51	47	43	39	37	35	32	30	28	26	23
361	363	51	47	44	40	37	35	33	30	28	26	24
363	365	52	48	44	40	37	35	33	31	28	26	24
365	367	52	48	45	41	38	35	33	31	29	26	24
367	369	53	49	45	41	38	36	33	31	29	27	24
369	371	53	49	46	42	38	36	34	32	29	27	25
371	373	54	50	46	42	39	36	34	32	30	27	25
373	375	54	50	47	43	39	37	34	32	30	28	25
375	377	55	51	47	43	40	37	35	32	30	28	26
377	379	55	51	48	44	40	37	35	33	30	28	26
379	381	56	52	48	44	41	38	35	33	31	29	26
381	383	56	52	49	45	41	38	36	33	31	29	27
383	385	57	53	49	45	42	38	36	34	31	29	27
385	387	57	53	50	46	42	38	36	34	32	29	27
387	389	58	54	50	46	43	39	36	34	32	30	27
389	391	58	54	51	47	43	39	37	35	32	30	28
391	393	59	55	51	47	44	40	37	35	33	30	28
393	395	59	55	52	48	44	40	37	35	33	31	28
395	397	60	56	52	48	45	41	38	35	33	31	29
397	399	60	56	53	49	45	41	38	36	33	31	29
399	401	61	57	53	49	46	42	38	36	34	32	29
\$401 and over		Use Table 8(b) for a <b>MARRIED</b> person on page 45. Also see the instructions on page 42.										

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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